

2019 ANNUAL REPORT CONTENTS

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Message From The President



A handwritten signature in black ink, reading "Jong-Tsun Huang".

Prof. Jong-Tsun Huang

The Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT) was conceived and established by the Ministry of Education (MOE) in collaboration with all higher education institutions (HEIs) in Taiwan. We have been operating as an incorporated foundation for more than a decade now. In accordance with the University Act, HEEACT was originally authorized by the MOE to carry out institutional and program accreditation, including degree programs and general education programs.

Since 2017, the MOE has no longer required the compulsory accreditation of degree programs and general education programs at universities and colleges; however, the MOE nevertheless provides subsidies to HEIs that voluntarily have their programs externally accredited. Therefore, many HEIs, not wanting to see a break in continuity, have continued the practice of external quality assurance (QA) as a means of fulfilling their commitments to institutional effectiveness and student learning outcomes. Accordingly, HEEACT continues to collaborate with QA partners, both domestic and international. Thus, even after the change

of the policy, HEEACT still remains and even increased the amount of our work and contributions in program accreditation and QA project in general.

Looking at the past, HEEACT's primary duties have been to provide QA, study global qualification frameworks (QF), make recommendations on the establishment of a domestic QF in Taiwan, and promote institutional research (IR). HEEACT has accomplished the above based on the development needs of higher education in Taiwan, while observing global trends and incorporating international practices.

Over the past decade, due to several policy reforms in higher education, HEEACT's work has shifted from evaluating and accrediting higher education institutions and academic programs, to undertaking commissioned projects and conducting policy evaluation. Because of our founding mission to promote the development of higher education in Taiwan, we strive to accept these important projects.

Our relationship with HEIs has also transformed: from the early years of external guarantor of quality, to the partner which

helps improve their QA culture. HEEACT's international engagement has also evolved, from the early days of attendance at major meetings of QA organizations and mutual visits with peer organizations, to annual personnel exchanges with international QA organizations, and up-close observations of evaluations and on-site visits. We have also been commissioned by overseas QA organizations to accredit universities abroad and to promote substantial collaborative research projects with international partners. To meet these evolving operational needs, HEEACT has also brought onboard new researchers and project-based personnel to enhance capacity.

At the same time, our medium and long-term development goals remain focused on five key dimensions: QA service, professional training, international engagement, our role as a think tank for higher education, and administrative efficiency. We have therefore reorganized operations: the Office of Comprehensive Services has now become the Office of Administration and Research, which oversees the Administrative and International Affairs Division and the Research and Planning Division; the Office of Quality Assurance has also evolved into the Office of Quality Assurance and Projects, overseeing the Accreditation and Training Division and the Commissioned Projects Division.

The percentage of HEIs that receive accreditation in all categories of institutional evaluation has also risen, from 65.2% in the first cycle, to 85.7% today. Throughout this process, HEEACT has made continuous improvements to accreditation and on-site visit procedures, while raising training standards for reviewers. This has been accomplished

while maintaining the original high QA standards adopted at the outset, which proves that the HEIs have and continue to make real improvements.

We are currently discussing our focuses for the next cycle, which involve how HEIs can demonstrate their unique features while simultaneously enhancing measurable effectiveness. Specifically, we are thinking about refining evaluation categories, warning mechanisms, and crisis management mechanisms, as well as considering effectiveness and evidence-based practices. It is hoped that these efforts will allow accreditation to realize its potential in spurring positive change.

By way of concluding, there are a few items worth reporting. Besides managing our regular operations and commissioned projects, and assisting HEIs to accredit their programs, our affiliate organization, the Taiwan Medical Accreditation Council (TMAC), has itself recently earned accreditation from the World Federation for Medical Evaluation (WFME) following an on-site visit.

HEEACT has also applied for recognition as being aligned with the Guidelines of Good Practice (GGP) of the International Network for Quality Assurance Agencies in Higher Education (INQAAHE). To earn recognition, we will be receiving an on-site visit from INQAAHE in 2020. Currently, only ten countries and regions have organizations which are recognized as being aligned with GGP. We are thus in the midst of thorough preparations.

The achievements described above are the result of the tireless efforts of our HEEACT colleagues, and I would like to take this opportunity to express to them my gratitude and respect.

Message From The Executive Director



Angela Yung Chi Hou

Prof. Angela Yung Chi Hou

The Institute of Engineering Education Taiwan (IEET) became an official signatory of the Washington Accord in 2007, and undergoes routine review as part of this commitment. This status means that all IEET-accredited programs and their graduates enjoy global recognition.

This past year witnessed another momentous development for quality assurance (QA) organizations, with the Taiwan Medical Accreditation Council (TMAC) earning accreditation from the World Federation on Medical Evaluation (WFME). Now, graduates of TMAC-accredited programs will have the opportunity to receive resident training in the United States of America, or set up a medical practice there. This is a major milestone for higher education in Taiwan, as well as an important indication of the global recognition that Taiwan's medical programs enjoy.

HEEACT is an incorporated foundation, subsidized by the government. As a result, our operations and finances are audited on a routine basis. HEEACT adopted ISO standards in 2009 in order to guarantee the quality of our internal operations. That

same year marked the first time HEEACT underwent a third-party evaluation, which was conducted by experts from international QA organizations and university presidents in Taiwan.

More recently, in December 2018, our Board of Trustees passed a resolution to apply for recognition as being aligned with the Guidelines of Good Practice (GGP) of the International Network for Quality Assurance Agencies in Higher Education (INQAAHE). To this end, we applied for project support through the Ministry of Education (MOE) in Taiwan in 2019, and have been planning and preparing for the upcoming evaluation from INQAAHE. Recognition will allow us to stay on top of the latest trends in global QA, as well as indirectly achieve our goal of boosting the global recognition of higher education in Taiwan.

From 2009 to 2019, HEEACT has witnessed several policy shifts in higher education. For example, our funding is no longer only provided by the Department of Higher Education, but by all departments within the MOE. The composition of our staff members has also undergone a marked

transformation, with a decrease in the number of full-time staff, and an increase in project-based personnel. Our have operations transformed in the following ways:

1.MOE-commissioned projects have included program accreditation, institutional accreditation, projects of higher education QA, and policy evaluation research. However, these government-commissioned projects are no longer merely limited to accreditation, but include research projects and other forms of collaborative initiatives tightly intertwined with policy needs in higher education.

2.Program accreditation for HEIs was part of our original mandate; for HEIs, this meant that QA was compulsory. Now, accreditation is voluntary, and programs may apply for it based on their needs. HEEACT is one of the QA organizations that may be commissioned. This means our relationship with universities has undergone a transformation: from that of external QA guarantor, to one of key partner in self-accreditation.

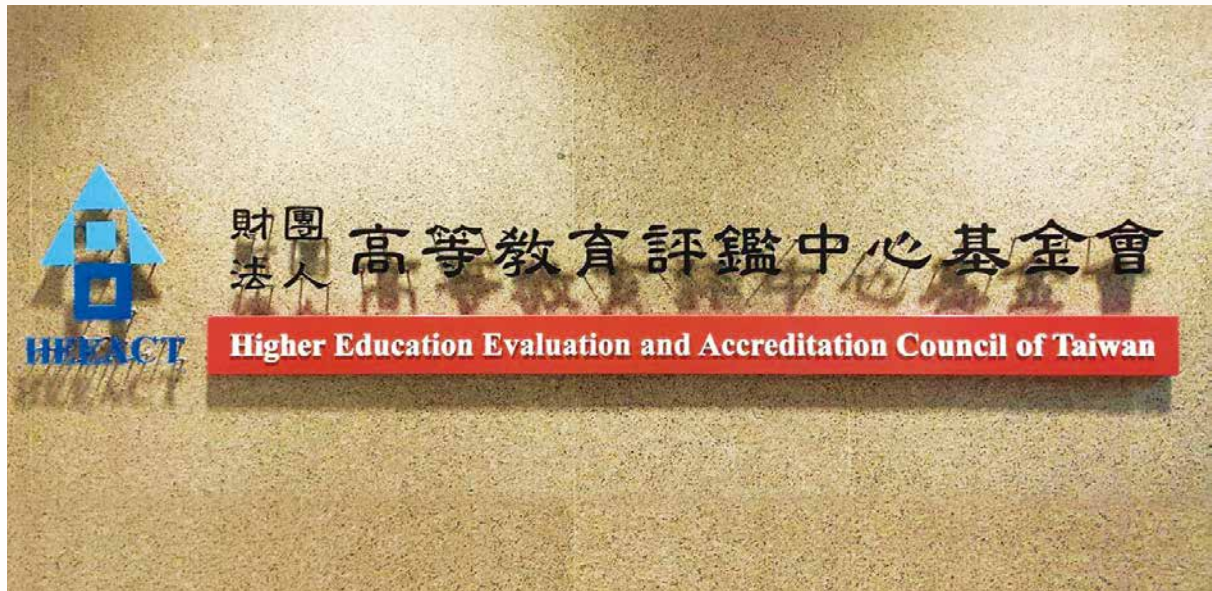
3.International engagement is no longer limited to participating in international QA networks and mutual visits between

partner agencies; it also includes routine staff exchange and opportunities to observe evaluation methods of international partners up-close, with the chance to perform comparative analyses afterward. We also collaborate on multi-national research projects both with global QA networks and QA agencies of other countries. Through these initiatives, HEEACT has been accumulating the capacity to produce international research.

In preparing for GGP recognition from INQAAHE, we have been reviewing our five key missions: QA service, professional training, international engagement, becoming a higher education think tank, and administrative efficiency. At the same time, by studying the developments of international QA agencies, and using the process of self-evaluation as an opportunity for self-reflection, we have also been able to explore potential avenues for HEEACT's future development. It is our hope to gradually become a QA agency for higher education which is globally recognized and known for professional excellence.



Organizational Profile



History

On December 26, 2005, the Ministry of Education (MOE) and all one hundred fifty-three universities and junior colleges in Taiwan jointly established the Higher Education Evaluation and Accreditation Council of Taiwan (HEEACT). HEEACT is a government-funded accrediting organization for higher education in Taiwan. In offering third-party evaluations, HEEACT assists domestic higher education institutions (HEIs) to continuously enhance the quality of their academic operations.

The HEEACT vision is “Impartial, Professional, and Striving for Excellence.” In addition to accrediting HEIs, HEEACT researches evaluation systems employed domestically and abroad, and assists the government in creating core indicators and accreditation mechanisms. At the same time, we offer training programs for all those engaged in accreditation work and disseminate information related to evaluation.

HEEACT is committed to boosting the visibility of Taiwan’s higher education on the world stage. Our key values are autonomy, transparency, and internationalization, and it is through these commitments that HEEACT positions itself as a quality assurance (QA) organization for higher education which is globally recognized and known for professional excellence. Our organization works to continually enhances our professionalism and the quality of our services, while staying on top of the latest trends in global quality assurance.

Our mission is to enhance the quality of higher education in Taiwan. We do this by refining the professional quality of our accreditation procedures, and thereby boosting the quality of education on campuses in Taiwan. Our final goal is for Taiwan to attain the same level of educational quality seen in advanced countries. Our work includes:

- Supporting the government and HEIs in Taiwan in promoting quality assurance, accreditation and evaluation of higher education;
- Performing evaluations and undertaking research projects commissioned by local and international organizations;
- Promoting collaboration and exchange with international networks and quality assurance organizations overseas;
- Supporting the government in designing and implementing programs and initiatives in higher education;
- Managing other initiatives related to our founding mission and which benefit public education.

Vision

The HEEACT motto is “Impartial, Professional, and Striving for Excellence.” Each and every one of our evaluations is managed impartially and professionally, and aims to propel higher education in Taiwan towards excellence.

Organization and Administration

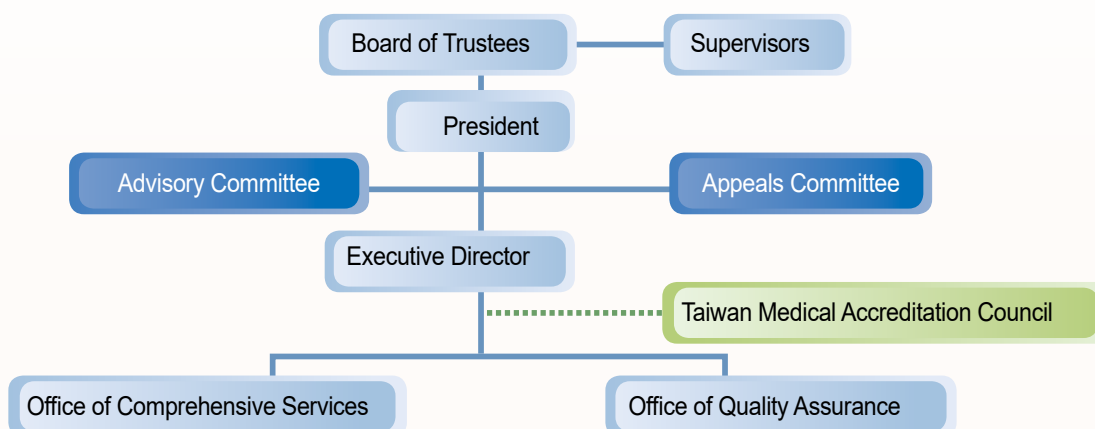


Figure 1. Organizational Structure of HEEACT

1. Board of Trustees and Supervisors

The fifth-term Board of Trustees is composed of seventeen members, each of whom serves a four year term. Table 1: Board of Trustees.

Three Supervisors are installed on the Board of Trustees, each of whom serves a four-year term. Table 2: Fifth-term Supervisors

2. Appeal Committee

The Appeal Committee exists to handle appeals lodged by institutions following accreditation procedures. The fifth-term Appeal Committee is composed of nine members appointed by HEEACT. A member must be a university professor with expertise in law or educational evaluation and accreditation, or a citizen devoted to social justice.



Table 1: Board of Trustees

	Name	Position	Representative of
Chairperson President	Jung-Tsun Huang	Lecturing Professor Graduate Institute of Biomedical Sciences China Medical University	Academia
Managing Trustee	Chun-Chang Chu	Director General Department of Higher Education Ministry of Education	Ministry of Education
Managing Trustee	Wu Yung-chien	President Shih Hsin University	Association of Private Universities and Colleges
Managing Trustee	Yen-po Tang	President China University of Technology	Association of Private Universities and Colleges of Technology
Managing Trustee	Jenny Huey-Jen Su	President National Cheng Kung University	Association of National Universities of Taiwan
Trustee	Yu-Huei Yang	Director General Department of Technological and Vocational Education Ministry of Education	Ministry of Education
Trustee	Hocheng Hong	President National Tsing Hua University	Association of National Universities of Taiwan
Trustee	Bing-Jean Lee	President Feng Chia University	Association of Private Universities and Colleges
Trustee	Tao-Ming Cheng	President Chaoyang University of Technology	Association of Private Universities and Colleges of Technology
Trustee	Theodore Huang	Chairman Teco Group	Industry
Trustee	Frank Huang	Founder and CEO Powerchip Technology Corporation	Industry
Trustee	Wei-Ming Luh	Distinguished Professor National Cheng Kung University	Academia
Trustee	Der-Tsai Lee	Fellow Academic Sinica	Academia
Trustee	Ying-Yao Cheng	President National Sun Yat-sen University	Academia
Trustee	Doris Chun-Yin Chen	Professor Department of English National Taiwan Normal University	Academia
Trustee	Kuei-fen Chiu	Distinguished Professor Graduate Institute of Taiwan Literature and Transnational Cultural Studies National Chung Hsing University	Academia
Trustee	Yu-wen Chen	Professor Department of Social Work National Taiwan University	Academia

*Last updated December 31, 2019

3. Executive Director

The Executive Director is responsible for the overall management of HEEACT's affairs. The position has been held by Dr. Angela Hou of the Department of Education at National Chengchi University since August 1, 2016.

Table 2: Fifth-term Supervisors

	Name	Position	Representative of
Supervisor	Hsiu-Min Lin	Director Department of Accounting Ministry of Education	Government
Supervisor	Lynette Ling-Tai Chou	Professor Department of Accounting National Chengchi University	Academia
Supervisor	Chun-Chieh Hwang	Distinguished Professor National Chung Cheng University	Academia

*Last updated December 31, 2019

4. Office of Comprehensive Services

The Office of Comprehensive Services is headed by the Executive Director and is staffed by specialists, junior officers, and assistants. Dr. Angela Hou currently runs the office and oversees the secretariat, human resources, accounting, record-keeping, the cashier, information services, publishing, public relations, and international exchange. The office also employs part-time researchers to provide assistance and consultation on subjects such as international affairs, legal matters, and research.

5. Office of Quality Assurance

The Office of Quality Assurance is headed by the Dean and is staffed by researchers, coordinators, and assistants. The position of Dean is currently held by Dr. Sheng-Ju Chan from the Graduate Institute of Education at the National Chung Cheng University. He assumed the position on February 1, 2019, and is responsible for the planning and execution of matters related to evaluation and accreditation.

6. Taiwan Medical Accreditation Council

The Taiwan Medical Accreditation Council (TMAC) was founded on July 1, 2000. Initially established temporarily within the National Health Research Institutes, TMAC was transferred to HEEACT on December 26, 2005, although it maintains complete autonomy in its operations.

TMAC manages the evaluation and accreditation of medical programs of higher education institutions in Taiwan. It is also responsible for communicating with the international community. TMAC is composed of thirteen members, one of whom is elected by the other members to serve as Director. The Director is responsible for convening and chairing all TMAC meetings.

TMAC also installs an Executive Director, who is nominated by the Director from the list of TMAC members, and is then appointed following TMAC approval. The Executive Director assists in promoting all TMAC affairs.

TMAC installs one Executive Secretary and one Managing Coordinators to assist the Director in the planning of evaluations, the handling of administrative work, the arrangement of on-site visits, and communication with the outside community and international medical education and accrediting organizations.



Evaluation and Accreditation



Second Cycle of Institutional Accreditation

1. Evaluation Mechanisms

The mission and goals of the Second Cycle of Institutional Accreditation are an extension of those from the previous cycle. These include ensuring that institutions strive to perfect internal practices to guarantee quality and constantly endeavor to make improvements; that self-assessments and on-site visits conducted by third party reviewers confirm that institutional operations, practices, and quality assurance initiatives help the institution to realize its founding mission and goals; and that the results of both internal and external evaluations demonstrate institutional effectiveness and the commensurate fulfillment of the institution's social responsibility. Finally, accreditation results are analyzed in order to offer suggestions to develop higher education in Taiwan and to serve as a reference during the creation of educational policies.

The second cycle is based on four accreditation categories: (1) Governance and Operations; (2) Resources and Support Systems; (3) Institutional Effectiveness; and (4) Self-Improvement and Sustainability. Evaluations were scheduled to take place over a two-year period. From 2017-2018, a total of eighty-five institutions were scheduled for evaluation: seventy public and private universities; five religious schools; eight military and police academies; and two open universities.

All HEIs that receive a result of “conditionally accredited” are required to undergo follow-up evaluation at the end of the self-improvement stage, while those that receive a result of “accreditation denied” are required to undergo re-evaluation. An institution receiving follow-up evaluation must complete the Self-Improvement Checklist, and, based on the issues and weaknesses noted in the most recent On-site Visit Report, present a Self-Improvement Plan to serve as the primary basis in assessing the improvements made. An institution that was denied accreditation must conduct a completely new round of self-assessment for each category it was denied accreditation, and then submit a new Self-assessment Report.

2. Institutions and Schedule

A total of nine institutions received follow-up evaluation or re-evaluation as part of the Second Cycle of Institutional Accreditation that took place in 2017. The nine institutions included: CTBC Financial Management College, Taiwan Shoufu University, Dharma Drum Buddhist College, Open University of Kaohsiung, University of Kang Ning, Army Academy R.O.C., Kainan University, Christ’s College Taipei, and Toko University. Evaluations were conducted during the first half of the year, with on-site visits conducted between April 29 and May 30.

The current accreditation cycle runs from April 2016 until June 2021, with evaluations scheduled in two six-month periods each year. There are a total of five stages to the accreditation process: (1) Preparation; (2) Self-Assessment; (3) On-Site Visit; (4) Review and Decision; and (5) Follow-Up.

3. Accreditation Results

A total of twenty-seven HEIs were evaluated during the second half of 2018, with results announced on June 28, 2019. All twenty-seven HEIs received accreditation in Categories I (Governance and Operations), II (Resources and Support Systems), and IV (Self-Improvement and Sustainability). In Category III (Institutional Effectiveness), two institutions received “conditionally accredited,” with all others receiving accreditation.

All on-site visits for follow-up evaluation and re-evaluation for the Second Cycle of Institutional Accreditation were completed by May 30, 2019. Where an institution submitted feedback, HEEACT invited members of the on-site visit panel to conduct a review and provide a written response to the institution. Five of the institutions provided feedback. Panels responded as follows: original decision upheld (92.86%); original decision partially upheld (7.14%); and feedback accepted (0%). Official results for follow-up and re-evaluation were announced in December 2019.

Follow-Up and Re-Evaluation for General Education Accreditation and the Second Cycle of Program Accreditation

1. Evaluation Mechanisms

In order to ensure that accreditation remained consistent and systematic, the Second Cycle



of Program Accreditation continued in the spirit of the First Cycle of Program Accreditation and the First Cycle of Institutional Accreditation, retaining the accreditation system as the foundation of the overall evaluation framework. Whereas the First Cycle of Program Accreditation focused on “input” at the program-level, emphasizing the importance of providing students with a high-quality learning environment, and the First Cycle of Institutional Accreditation focused on creating a set of mechanisms to assess the learning outcomes of students, the new focus for the second cycle transferred to the level of “process”: namely, how mechanisms were utilized to assess student learning outcomes in order to fully realize a program’s educational goals and ensure that students learn the core competencies required.

This new focus was aimed at ensuring that programs were proactive in guaranteeing the learning outcomes of students. At the same time, General Education Accreditation was also conducted to assess how effectively general education programs are being implemented at higher education institutions.

All institutions that receive a result of “conditionally accredited” are required to undergo follow-up evaluation at the end of the self-improvement stage, while those that receive a result of “accreditation denied” are required to undergo re-evaluation after that stage. An institution receiving follow-up evaluation must complete the Self-Improvement Checklist, and, based on the problems and weaknesses noted in the On-site Visit Report from the previous on-site visit, present a Self-Improvement Plan to serve as the primary basis in assessing the improvements made. An institution to be re-evaluated must conduct a completely new round of self-assessment based on the four evaluation categories, and then submit the new Self-Assessment Report to HEEACT. Follow-up evaluation and re-evaluation are aimed at assessing the improvement measures implemented by an institution. Results are submitted to the Ministry of Education as a reference during the creation of higher education policy.

2. Institutions and Schedule

Follow-up evaluation and re-evaluation for the 2016 General Education Accreditation and the Second Cycle of Program Accreditation, which had been postponed, took place in 2019. Mingdao University was the only institution scheduled, and received an on-site visit on October 31.

3. Accreditation Results

With the on-site visit completed on October 31, HEEACT expects to announce results in June 2020.

Accreditation of Medical Schools and Programs

1. Evaluation Mechanisms

The Taiwan Medical Accreditation Council (TMAC) is responsible for accrediting all public and private medical schools (including the National Defense Medical Center and the recently established School of Medicine for International Students at I-Shou University) and post-baccalaureate medical programs in Taiwan. However, TMAC does not evaluate or accredit medical schools or post-baccalaureate medical programs in the field of Chinese medicine.

Every TMAC reviewer serving on an on-site evaluation panel is an expert in the field of medical education. The evaluation panel is composed of scholars and professionals with expertise in basic medical science, clinical medicine, and the humanities. Attention is always paid to ensuring that public and private educational institutions are represented equally on the evaluation panel.

An evaluation panel is responsible for evaluating medical teaching and clinical practicums at medical schools/programs. Evaluation during the on-site visit is conducted based on five categories: (1) Administration (administrative framework, resources, and finances); (2) Curriculum (integration of clinical and basic medicine as well as arts and humanities); (3) Faculty (systems of promotion and faculty development); (4) Medical Students (recruitment, academic affairs, and counseling); and (5) Educational Resources.

2. Programs and Schedule

TMAC completed its follow-up document review for the National Taiwan University College of Medicine and Chang Gung School of Medicine in September 2019. From October to December, TMAC conducted on-site visits to the following programs: National Cheng Kung College of Medicine (complete on-site visit), Kaohsiung Medical University Post Baccalaureate Medicine program (complete on-site visit), Taipei Medical University School of Medicine (complete on-site visit), National Yang Ming University Faculty of Medicine (complete on-site visit), and I-Shou University School of Medicine for International Students (follow-up evaluation).

HEIs may provide feedback within two weeks of receiving the initial draft of the On-site Visit



Report for either of the following reasons: (1) the HEI suspects a violation of procedure occurred during the on-site visit, or (2) the report does not conform to facts because data, information, or written content does not properly reflect the actual situation at the HEI. After receiving feedback, TMAC invites members of the evaluation panel to provide a written response. TMAC then confirms the response and mails the final decision to the HEI.

Three HEIs provided feedback on twenty-three items during 2019. Final decisions were as follows: the original decision was upheld in fifteen instances (65.2%); feedback was accepted and the report was revised in seven instances (30.4%); and feedback was accepted and the original decision was changed in one instance (4.4%).

Teacher Education Evaluation

1. Evaluation Mechanisms

Teacher education programs are evaluated based on the following six categories: (1) Educational Goals and Training; (2) Administrative Operations and Self-Improvement; (3) Student Recruitment and Learning Supports; (4) Instructor Quality and Curriculum; (5) Student Learning Outcomes; and (6) Teaching Practicums and Partnerships. All categories are evaluated individually and receive one of the following results: accredited, conditionally accredited, or accreditation denied. After the appeal process is complete, accreditation results are submitted to the Teacher Education Review Committee (MOE) for confirmation as well as decision on how to employ the results.

2. 2019 Results

The two preceding cycles of accreditation focused on enhancing the effectiveness and quality control of teacher education programs, as well as the guidance such programs receive. The focus of the current cycle shifted to improving the professionalism, effectiveness, uniqueness, and innovation of teacher education programs, and ensuring that programs are able to constantly progress in those four areas by incorporating mechanisms to manage observations and self-assessment based on the positioning of the school, the structure of the program, and administrative factors.

Self-accreditation began in December 2018. Since then, HEEACT has reviewed the self-accrediting mechanisms of twenty-one HEIs, with results announced according to the scheduled timelines. Procedures are handled in accordance with the 2017 Accreditation and Implementation Handbook for Teacher Education Programs.

On-site visits began in 2019. Every year, these visits are scheduled to take place during two three-month periods: from March to May, and from October to December. A total of seven HEIs received on-site visits throughout 2019. During the first half of the year, eight programs at three HEIs received on-site visits; during the second half, six programs at four HEIs received on-site visits.

All on-site visits for the first half of the year were completed at the end of May, with HEIs then offered the opportunity to provide feedback. HEEACT concluded its review and response to feedback in November. In total, five programs from two HEIs submitted feedback. Following review, feedback from one program was accepted. Accreditation results for all programs evaluated during the first half

of the year were announced on December 31, 2019. On-site visits for the second half of the year were completed in December.

Planning and Implementation for Preschool Educare Giver Evaluation

1. Evaluation Mechanisms

Evaluation standards include five categories: (1) Recruitment, Positioning, and Self-Improvement, (2) Quality and Professionalism of Faculty, (3) Curriculum Design and Implementation, (4) Teaching Space and Resources, and (5) Learning and Counseling. All standards are evaluated individually and receive one of the following results: accredited, conditionally accredited, or accreditation denied. The Recognition Committee then reviews results before passing a final decision on accreditation. A program may appeal a decision; if the appeal is rejected, the program loses an appeal, it will no longer be permitted to allow students to sit in and audit classes.

2. 2019 Results

Accreditation for preschool educare giver programs at Junior College and Higher Education Institutions launched in 2018, with on-site visits starting in 2019. Every year, these visits are scheduled to take place during two three-month periods: from March to May, and from October to December.

A total of eleven HEIs received on-site visits throughout 2019, with two in the first half of the year, and nine in the second half. All on-site visits for the first half of the year were completed at the end of May; HEIs were then afforded the opportunity to provide feedback. HEEACT concluded its review and response to feedback in November. A total of two programs at two HEIs provided feedback. Following review, feedback was partially accepted. Accreditation results for all programs evaluated during the first half of the year were announced on December 31, 2019. On-site visits for the second half of the year were completed in December.

MOE Monitoring Protect for Student Rights and Learning Quality in Universities and Colleges.

1. Evaluation Mechanisms

Over recent years, the number of HEIs in Taiwan has continued to grow despite decreasing national birthrates, meaning that all institutions face shortages of students. This quality audit aims to protect the right to receive a quality education at junior colleges and universities and seeks to prevent institutions from taking administrative and cost-saving measures to deal with dwindling student numbers (e.g. combining classes or laying off instructors) that would negatively impact educational quality and harm the rights and interests of students and faculty alike.

Commissioned by the MOE, HEEACT conducted document reviews and on-site visits as part of the Quality Audit of Protections for the Right to an Education of University Students. The goal



is to gain insight into program operations and the quality assurance mechanisms in place. The audit examines important factors which could impact the quality of teaching, such as planning and implementation of curricula; faculty expertise and salary structure; and the management of student attendance and counseling measures.

2. 2019 Results

A total of thirty HEIs were audited during the spring semester of the 2018-2019 academic year. This number included ten general universities and twenty technical junior colleges. During the fall semester of the 2019-2020 academic year, thirty-three HEIs were audited, including nine general universities and twenty-four technical junior colleges. Following document review and on-site visits, the MOE provided written results to each institution, inviting a response and requesting self-improvement plans, as well as data required for the audit in the following semester.

MOE Monitoring Project for International Collaborative Programs Between Academia and Industry

1. Evaluation Mechanisms

In compliance with the New Southbound Policy, HEEACT was commissioned by the MOE to conduct an on-site quality audit of HEIs which offer international programs that involve collaboration with industry. The goal is to understand program operations and the quality assurance mechanisms in place, with particular emphasis on guaranteeing the rights of local and international students to receive quality education.

The audit examines important factors which could impact the quality of teaching, such as enrollment, learning, and counseling for daily life; curriculum design and implementation; faculty; and internships and part-time work opportunities. Beginning the fall semester of the 2018-2019 academic year, the scope of the audit was expanded.

2. 2019 Results

The first audit of technical junior colleges that offer international collaborative programs with industry took place in the spring semester of the 2017-2018 academic year. A total of eighty-one programs at thirty HEIs underwent document review and received on-site visits.

During the fall semester of the 2018-2019 academic year, one hundred sixty-nine programs at forty-one HEIs underwent document review, with one hundred fifty-five receiving an on-site visit. During the spring semester of the 2018-2019 academic year, forty HEIs were evaluated, with one hundred eighty-four programs undergoing document review and forty-eight receiving on-site visits. During the fall semester of the 2019-2020 academic year, forty-three HEIs were evaluated, with two hundred thirty-three programs undergoing document review and forty-nine receiving on-site visits.

Following the evaluation process, the Ministry of Education mailed written notification of audit results to the institutions and requested written feedback. HEIs were simultaneously requested to submit documents and information to be audited the following semester.

Project for the Finance Audit of Private Universities and Colleges

1. Evaluation Mechanisms

In order to ensure that Ministry of Education subsidies supplied to higher education institutions are used appropriately, the MOE commissioned HEEACT to oversee this audit back in 2015. Document reviews and onsite visits this year (2019) aimed to ensure that universities employed MOE subsidies and funding in accordance with regulations. Universities were assessed in five categories: (1) outcomes during the 2018 academic year; (2) improvements based on the document review and on-site visit from the 2017 academic year; (3) plans for subsidy use and the expenditure of the funds; (4) current accounts; and (5) capital accounts.

2. 2019 Results

A total of forty-one HEIs underwent document reviews and received on-site visits during 2019. Document reviews were conducted in July and August, with on-site visits following in October. HEEACT hosted an information seminar in May to foster greater communication with all parties involved and to ensure that HEIs understood procedures and follow-up requirements. Where subsidies were inappropriately used, the MOE discussed the issue and then sent a written decision to the institution. All HEIs that received a notification have since reimbursed the MOE in full.

Higher Education Sprout Project

1. Mechanisms and Features

In 2018, the Ministry of Education launched the Higher Education Sprout Project, with the main motifs of deepening local roots, making connections globally, and looking to the future. The program has four main goals: to create innovative teaching practices; to boost public access to higher education; to develop unique university features; and to fulfill social responsibility. The program has two main initiatives: (1) To make comprehensive improvements to the quality of universities and diversify the development of higher education in Taiwan (i.e. guarantee equal access to education); and (2) To support universities in their pursuit to attain world-class positions and establish research centers (i.e. boost the national competitiveness of Taiwan). Another component of the program is to steer university resources towards local projects and offer support to disadvantaged students. HEEACT was tasked to oversee the project and design procedures for document reviews and on-site visits, as well as to assess how effectively the program is being implemented at institutions.

2. 2019 Results

Document reviews were managed over a series of briefings, consensus-building meetings, and the final meeting. The MOE then made its final decision on which HEIs to accept to the program based



on the recommendations of the reviewers tasked with assessing specific disciplines. A total of seventy-one general universities, eighty-two technical junior colleges, four university-wide projects, and sixty-five research centers were approved to take part in the program.

The program employs the MOE's common performance indicators and oversight requirements, affording a greater understanding of university needs and promoting greater interaction. In addition, an exclusive website and the Higher Education Development Program Oversight Platform have been established so the MOE can track how HEIs are executing the program, developing their unique features, making information publicly accessible, and fulfilling performance indicators.

Finally, an information seminar was held to promote the 2020 evaluation mechanisms and performance indicators, as well as gain an understanding of HEI demands.

Document Review Project for Special Student's Education, Counseling and Gender Equity Education

1. Mechanisms and Features

In order to simplify evaluation procedures and on-site visits, while at the same time respecting the autonomy of universities and reducing their administrative burden, the MOE discontinued the joint supervision Plan for higher education institutions in 2017. The MOE transformed the original program into the Document Review Project for Student's Special Education, Counseling and Gender Equity, and commissioned HEEACT to monitor it regularly. The evaluation process involves a self-assessment by universities as well as a document review by reviewers. The category of counseling and assistance for students with disabilities includes an inspection of facilities (to ensure barrier-free access) and an information review aimed at assessing how well the university is promoting student affairs and special education policies.

2. 2019 Results

There are two possible results following document review: (1) pass, or (2) improvements required. A total of forty-three HEIs were evaluated in 2019. In the special education category, two HEIs required improvements; in the financial assistance category, all HEIs passed; and in the gender equity category, four HEIs required improvements. The MOE will employ the results to assist HEIs in enhancing the quality of their services, comprehensively developing student affairs, and boosting assistance to students.

Feedbacks and Appeal Systems



Appeal Mechanisms

1. Second Cycle of Institutional Accreditation, General Education Accreditation and Second Cycle of Program Accreditation, and Accreditation of Teacher Education Programs \ Preschool Educare Giver Evaluation

In order to guarantee the rights and interests of institutions, HEEACT invites nine professionals with expertise in law or educational evaluation and accreditation to serve on an Appeal Committee. An institution may lodge an appeal if there was a violation of procedure or if content in the On-site Visit Report does not correspond to facts. Within thirty days beginning the day after HEEACT receives an appeal, the Appeal Committee is convened to determine whether or not there was a violation of procedure or if content in the report does not conform to facts.

The Appeal Committee arrives at one of three possible results: the appeal will not be considered; the appeal is valid; or the appeal is rejected. A written copy of the final resolution must be completed within four months of the initial meeting. The written resolution must clearly state the final resolution, related facts, the statement of the appellant institution, and the reasons behind the resolution. HEEACT then mails the resolution to the institution. One institution lodged an appeal in 2019.

2. Accreditation of Medical schools and Programs

TMAC created Guidelines Governing the Review of Appeals and the Composition of the Appeal Committee to establish norms for the handling of appeals. An institution may lodge an appeal for a violation of procedure or for written content in the report which does not correspond to facts. The Appeal Committee is convened in order to review the appeal within thirty days from the day after the appeal was lodged and to then produce a written resolution. No institutions lodged an appeal in 2019.



Voluntary Accreditation



Following the announcement in 2017 that the Ministry of Education would no longer conduct evaluations for the accreditation of colleges, departments, graduate institutes, and degree programs “program accreditation”, the responsibility of planning these evaluations has now been returned to the hands of individual institutions. Based on the principles of institutional autonomy and accountability, an institution has the choice of foregoing program accreditation, provided that other mechanisms are in place to guarantee quality. An institution that intends to evaluate its programs may contact an accrediting organization. There are two options available for program accreditation (associated financial costs are borne by the institution): (1) the institution can request a third-party to evaluate and accredit one of its programs, or (2) the institution can self-accredit one of its program and then submit the results to HEEACT for recognition. HEEACT drew up guidelines for both options in 2017: (1) Program Accreditation Handbook and (2) Self-Accreditation Handbook.

Program Accreditation Handbook

1. Mechanisms and Features

Quality assurance (QA) categories were designed according to the philosophy that programs should realize their unique academic position and create a culture of quality assurance. After

reviewing the experience of accrediting organizations both in Taiwan and overseas, the QA categories were combined with the PDCA (Plan-Do-Check-Act) management method to help programs review their practices and outcomes in three major categories: (1) Operations, Development, and Improvement; (2) Faculty and Teaching; and (3) Students and Learning.

Each QA category has its own list of standards, which are compulsory elements to be evaluated during an on-site visit. Based on its distinct features or policy needs, a program may choose to be evaluated using one of the following three options or through combinations of two or more: (1) Evaluation based on the program's display of distinct features in each standard; (2) Evaluation based on the program's display of distinct features in each standard as well as in new core indicators created by the program to showcase its distinct features; (3) New QA categories with a corresponding set of standards created by the program to showcase its distinct features.

2. Institutions and Schedule

A total of nineteen HEIs received on-site visits in 2019. During the first half of the year, on-site visits were conducted between May 7 and May 28 at sixty-seven programs of five HEIs: Chung Shan Medical University, National Pingtung University, Chaoyang University of Technology, Jenteh Junior College of College of Medicine, Nursing, and Management, and National Taiwan Sport University.

In the second half of the year, on-site visits were conducted from November 7 to December 19 at two hundred forty-two programs of fourteen HEIs: Chinese Culture University, Chung Hua University, Southern Taiwan University of Science and Technology, National Pingtung University of Science and Technology, National Kaohsiung Normal University, National Yunlin University of Science and Technology, National Chin-Yi University of Technology, National Taipei University of Nursing and Health Sciences, National University of Tainan, National Taiwan University of Sport, Kun Shan University, Shih Chie University, University of Taipei, and Shu-Te University.

3. Accreditation Results

An accreditation cycle lasts six years. In order to qualify for accreditation, a program must confer one of the following academic degrees: associate bachelor, bachelor, master's, and/or doctoral. Following evaluation, a program may be given one of three possible results: (1) accredited for a period of six years, (2) accredited for a period of three years, or (3) re-evaluation required.

Accreditation results for HEIs evaluated during the first half of the year were announced on August 30, 2019. A total of one hundred twenty-six degree programs of sixty-seven academic programs were evaluated. Results were as follows: (1) accredited for a period of six years: 83.3%; and (2) accredited for a period of three years: 16.7%. No degree programs received a result of re-evaluation required.

The accreditation results for HEIs evaluated in the second half of 2019 are scheduled to be announced in March 2020.

Self-Accreditation Handbook

This handbook was designed to guide institutions in self-accrediting their departments,



graduate institutes, and degree programs, based on their particular needs and distinct features. Self-accreditation is divided into two stages: (1) recognition of an institution's self-accrediting mechanisms; and (2) recognition of the outcomes of the program accreditation (i.e., recognition of accreditation results).

1. Mechanisms and Features

(1) Recognition of Self-Accrediting Mechanisms

The recognition of self-accreditation mechanisms first requires that an institution reviews the mechanisms to be employed in the accreditation of its programs. Recognition itself consists of reviewing whether or not an institution has drawn up a Self-Accreditation Action Plan and then created relevant regulations and procedures based on the accreditation categories therein. An institution must submit its Self-Accreditation Action Plan, which will be used as the primary basis in granting recognition.

(2) Recognition of Self-Accreditation Results

The review of self-accreditation results consists of HEEACT utilizing an institution's Self-Accreditation Action Plan (approved by HEEACT in the previous stage) and employing the PDCA model to review whether or not the institution self-accredited one of its departments, graduate schools, or degree-granting programs in accordance with its action plan. Recognition is granted based on whether self-accreditation outcomes and practices for ongoing improvement are appropriate and comprehensive.

2. Institutions and Schedule

From March to June 2019, a total of seven HEIs participated in the process to earn recognition of their self-accrediting mechanisms. These schools included Asia University, Soochow University, National Central University, National Taiwan University of Science and Technology, Taipei Medical University, Ming Chuan University, and Lunghwa University of Science and Technology.

National Cheng Chi University was the only HEI to participate in the process during the second half of the year.

Yuan Ze University was the only HEI to submit its self-accreditation results for recognition in the second half of the year.

3. Recognition of Self-Accrediting Mechanisms Results

One of two possible results is granted for an institution's self-accrediting mechanisms: recognition granted; or recognition denied. After self-accrediting mechanisms are recognized, the HEI may self-accredit its programs and submit its Self-Accreditation Report to HEEACT for recognition.

All seven HEIs that completed recognition procedures received written notification that they earned recognition in June. National Cheng Chi University, the sole institution evaluated in the second half of the year, also received written notification of recognition in December.

4. Recognition of Self-Accreditation Results

One of two possible results is granted for the self-accreditation results of a department, graduate

institute, or degree program: recognition granted, or recognition denied.

Following the second cycle which was held in the second half of 2019, results were mailed to HEIs in December. All twenty degree programs at eleven academic programs earned recognition of their self-accreditation results.

Quality Certification Plan for Medical Education

Following the Ministry of Education's 2017 decision to grant higher education institutions greater autonomy in determining their development, program accreditation has become voluntary, with individual institutions deciding how best to assure the quality of their programs. However, the high demands that the global community places on the professional licenses and certifications of specialized disciplines, such as engineering and medicine, simply cannot be ignored. Therefore, to uphold these high global standards for medical professionalism, a resolution was unanimously passed at the 63rd meeting of directors of national and private medical schools in Taiwan on May 17, 2017: TMAC will continue to manage the accreditation of medical programs in Taiwan, and serve as guarantor of the quality of medical education.

Therefore, to uphold the resolution and consensus described above, TMAC continues to manage the accreditation of medical programs in Taiwan. As part of these efforts, TMAC published its accreditation handbook in January 2019, which includes important details of accreditation, such as methodology, timelines, required documents and information for HEIs to conduct self-assessments, accreditation categories, standards, and accreditation results.

Programs evaluated in 2019 included: National Taiwan University College of Medicine (follow-up document review), Chang Gung School of Medicine (follow-up document review), National Cheng Kung College of Medicine (complete on-site visit), Kaohsiung Medical University Post Baccalaureate Medicine program (complete on-site visit), Taipei Medical University School of Medicine (complete on-site visit), National Yang Ming University Faculty of Medicine (complete on-site visit), and I-Shou University School of Medicine for International Students (follow-up on-site visit).



Research and Training



Research Projects

1. The Third Cycle Institutional Accreditation Planning Project

This study aimed to explore the planning concepts and practices of the third cycle institutional accreditation. The study uses document analysis as a research method to understand the development trend of higher education and the role of quality assurance institutions in the United States, the United Kingdom, Australia, and Taiwan (R.O.C) as well as analyses of the four countries' institutional accreditation standards and indicators. Furthermore, the study discusses the directions and measures of the third cycle of institutional accreditation for reference of its future implementation.

2. Practical Analysis of the Second Cycle of Institutional Accreditation(II)

The purpose of this study is to investigate the implementation and effectiveness of the second-cycle institutional review. The research methods include literature review, questionnaire survey and focus group. The results of the study point out seven conclusions for further implementation and improvement and corresponding suggestions are also made.

3. A Study of Student Engagement in the Process of Second Cycle of Institutional Accreditation of Universities in Taiwan

The study adopts surveys and focus groups to collect relevant data. There are several findings in the study. First, most respondents agreed that student engagement should be encouraged in terms of IQA and EQA. Second, level of student engagement in external quality assurance system would depend if students are provided with sufficient training in QA knowledge. Third, university respondents remained conservative about having students in the panel.

4. The Joint Review Model of Reviewer Training Program for the Cross Border Higher Education: Taiwan and Indonesia Case

This study aims to understand the feasibility of joint review over transnational higher education joint-review by HEEACT and BAN-PT Indonesia, and the development of training program for reviewers. The research methods include document analysis, focus group discussion, international workshops and on-site visit observation. The research conclusions are as follows: 1. Universities in Taiwan and Indonesia have different views on the implementation of transnational joint review due to different demands, but basically both countries hold a conservative attitude; 2. There are many differences between BAN-PT and HEEACT in terms of the implementation mode of the institutional accreditation on-site visit; 3. The BAN-PT's reviewer training program pay more attention to practical contents than HEEACT.

5. The study of Taiwan Qualification Framework for Higher Education: the development of draft level descriptors

Under the impact of globalization, national qualifications framework (NQF) becomes an essential bridge for education, labor market, talent mobility between nations around the world..This study carries on the pilot study in 2018 and development the descriptors of the TWQF-HE. Using the theoretical framework of neo-liberalism and the implantation of NQF as policy tool, and this study explore 6 NQFs across Europe, Asia and the Pacific.The findings of this study suggests that the TWQF-HE shall be a flexible framework which should change according to the need of the nation and society. Furthermore, this study also suggests that the concept of life-long learning should be included in the descriptor in the near future.

Reviewer's Training and Workshops

Professionalism is the cornerstone which guarantees that evaluation mechanisms enjoy public confidence. All reviewers are therefore required to undergo specialized training to



ensure a high degree of professionalism in the evaluation and accreditation of higher education in Taiwan.

1. Preparatory Meetings

(1) Institutional Accreditation

Preparatory meetings are held before on-site visits in order to ensure that reviewers are fully aware of the philosophy and practices involved in the current accreditation cycle. The preparatory meeting for the Second Cycle of Institutional Accreditation was aimed at ensuring that reviewers shared a consensus on professional norms and evaluation standards by acquainting them with key components of accreditation, such as the itinerary, the institutions to be evaluated, the scope of accreditation, and key areas of focus. HEEACT hosted a training seminar on March 19 for reviewers conducting re-evaluation and follow-up evaluation as part of the second cycle of institutional accreditation. In addition, in order to enhance the quality of evaluations and accreditation, the panel chairs of on-site visit panels were selected prior to on-site visits.

(2) Program Accreditation

At the training seminar for reviewers, HEEACT explained on-site visit procedures, QA categories, standards, and the major focuses for evaluation in order to ensure that reviewers shared a consensus on professional norms. HEEACT hosted a total of five training seminars during February, July, and August.

(3) Recognition of Self-accreditation Results

HEEACT hosted training seminars to familiarize reviewers with timelines, QA categories, major focuses for evaluation, and the information and data to assess in order to ensure that reviewers shared a consensus on professional norms. HEEACT hosted two seminars on self-accreditation during 2019: the seminar hosted in February explained the recognition procedure for accrediting mechanisms, while the seminar held in September taught reviewers about the recognition procedure for self-accreditation results.

2. Professional Training Seminars for Reviewers

(1) Institutional Accreditation

HEEACT designed two training courses which are mandatory for all reviewers engaged in the Second Cycle of Institutional Accreditations: (1) Data Collection and Assessment; and (2) Evaluation Ethics. All reviewers had completed these courses in 2019.

(2) Program Accreditation

HEEACT hosts a series of training seminars aimed at ensuring that reviewers adhere to high standards of professionalism. There are two core courses which are closely related to evaluation practices: (1) Evaluation Ethics; (2) Data Collection and Assessment. A total of 2,248 reviewers had completed all three courses by the end of 2019.

3. Program Accreditation Seminars

In order to ensure that institutions understand the operations and procedures involved in accreditation, HEEACT offers one or two free consultations delivered on campus to all institutions being evaluated. These consultations focus primarily on accreditation categories and standards, preparatory work required on the part of the institution, information and data needed for the on-site visit, the itinerary of the on-site visit, self-assessments, and the writing of the self-assessment report. Consultations also offer institutions the chance to ask questions and share their opinions with HEEACT representatives face-to-face. In total, HEEACT made eighteen trips to seventeen campuses before November of 2019 for these purposes.

4. Self-Accreditation Seminars

In order to ensure that all applicants and personnel fully understand self-accreditation procedures and key focus points, HEEACT hosted a Self-Accreditation Seminar, which was attended by nine representatives from six universities. HEEACT also gave two on-campus information seminars for two universities interested in applying, which were attended by a total of ninety-four representatives.

Besides, HEEACT hosted six Self-accreditation audit Seminars, which were attended by three hundred and twenty-nine representatives from twelve universities.



International Exchange and Publications



Academic Seminars and International Exchange

1. 2019 HEEACT International Conference

On 2 October 2019, HEEACT held its annual international conference focused on the strengthening and promotion of a quality culture in the higher education system and higher education institutions around Taiwan. The theme of this year was focused on the “Development of Internal Quality Assurance Mechanisms and Challenges for Higher Education Institutions.”

The 2019 HEEACT Annual International Conference took place at the National Academy for Educational Research (Taipei Branch) and about 150 participants attended the conference. International guests, professors, scholars, representatives of the different Taiwanese universities, students and delegates from different sectors were part of this unique event. Well-known international speakers from Ireland, England, Australia, the Philippines, Malaysia and Taiwan shared their knowledge and vast experience in the field of Higher Education and Quality Assurance. These speakers also talked about the current impacts and challenges that are faced around the world in relation to the development of IQA.

Among the keynote sessions of the conference, Prof. Ellen Hazelkorn, Professor and Director of the Higher Education Policy Research Unit (HEPRU) of Ireland shared the importance of the Higher Education Stakeholders Engagement as a key element in the IQA development. Mr. Douglas Blackstock, Chief Executive of Quality Assurance Agency for Higher Education (QAA) from England

emphasized in relevant aspects in development and challenges of Internal Quality Assurance and the responses from External Quality Assurance and Mr. Anthony McClaran, CEO of the Tertiary Education Quality and Standards Agency (TEQSA) delved into several insights from the Australian experience in the growth of Internal Quality Assurance and Quality Culture at Self-Accrediting Institutions. The keynote sessions ended with the presentation by Prof. Dr. Jong-Tsun Huang, President of HEEACT, on the prospects for Taiwan Higher Education.

During the afternoon, a panel session was held where Taiwanese and international scholars and professors shared their perspectives on the effectiveness of institutional governance and sustainability for program development. The conference concluded with a Quality Assurance Forum led by Prof. Dr. Angela Yung-Chi Hou, Executive Director of HEEACT, in which the issues, challenges and prospects for national QA policy-making were discussed. Between the presentations, discussions and Q&A sessions, the speakers and participants exchanged ideas and thoughts towards the internal quality assurance approach as an essential factor for the enhancement of the quality in higher education.

Additionally, during the conference, several accomplishments and quality initiatives were shared by HEEACT, particularly the second cycle of institutional accreditation and the development of a more innovative approach for the next cycle of institutional accreditation and program accreditation via research projects, focus groups and feedback from universities and colleges.

2. International Exchange Activities

With a view to connecting higher education in Taiwan with the global community, HEEACT is often commissioned by the Ministry of Education and other higher education institutions to invite experts and scholars from overseas to give lectures and host forums on topics ranging from higher education in Taiwan, to policy mechanisms for quality assurance, to personal experience in accreditation and related research. These events always include comprehensive discussions and exchange of opinions on these topics, where guests are invited to express their professional views, and help point to future avenues of collaboration.

3. Global Participation

In order to promote Taiwan's higher education and enhance professional training, HEEACT is an active member of major international organizations, including the International Network for Quality Assurance Agencies in Higher Education (INQAAHE), Asia-Pacific Quality Network (APQN), CHEA International Quality Group (CIQG), and the World Federation for Medical Education (WFME). Our active participation in the major annual activities hosted by the aforesaid organizations allows us to discuss and interact with professionals and QA organizations both from Taiwan and overseas. At the same time, HEEACT helps APQN and INQAAHE to promote their missions and promotional work in the Asia-Pacific region, bolstering multilateral exchange and interaction, which creates positive benefits for HEEACT's future growth.

Prof. Angela Yung-Chi Hou was elected as an INQAAHE board member since 2018, she also served as a chair of the INQAAHE Membership and Member Services Committees (MMSA) in 2019. Additionally, HEEACT Assistant Research Fellow Dr. I-Jung Grace Lu represented HEEACT, and was successfully elected as an APQN board member in 2019, and was officially appointed as a member



Table 3: International QA Experts/Visitors in 2019

	Date	Organization/ Scholar
1	April 8	Prof Mohan de Silva Chairman , University Grants Commission, Sri Lanka
2	April 18	Emerald Publishing CEO and team, Vicky Williams
3	May 3	<ul style="list-style-type: none"> • Prof. Dr. Bruce Macfarlane, Head of the School of Education Area of research, University of Bristol, UK • Dr. Husaina Banu binti Kenayathulla, Faculty of Education, University of Malaya, Malaysia • Prof. Dr. Rohaida Binti Mohd Saat, Faculty of Education, University of Malaya, Malaysia • Dr. Barratt William Ruggles, Faculty of Education, University of Malaya, Malaysia • Dr. Barratt William Ruggles, Faculty of Education, University of Malaya, Malaysia
4	May 14	Mongolian National Council for Education Accreditation (MNCEA)
5	June 11	Consejo Nacional de Universidades (CNU)
6	June 17	The University of Louvain, Belgium
7	August 8	Mr. Batsuuri Khaltar Officer for Foreign Relations, International Accreditation and Cooperation, Mongolian National Council for Education Accreditation (MNCEA)
8	September 16	Ministry of Higher Education, Science, Research and Innovation (MHESI) , Thailand
9	November 27	The National Accreditation Agency for Higher Education (BAN-PT)
10	December 4	<ul style="list-style-type: none"> • Robert Fearnside The former Deputy Executive Director of Hong Kong Council for Accreditation of Academic and Vocational Qualifications (HKCAAVQ) • Pauline Tang Immediate Past Vice-President of International Network of Quality Assurance Agencies in Higher Education (INQAAHE)

Table 4: Global Participation in 2019

	Date	Location	Activity/Exchange
1	March 25-28	Colombo, Sri Lanka	INQAAHE Conference 2019.
2	March 28-30	Colombo, Sri Lanka	APQN Annual Academic Conference (AAC) 2019.
3	August 20-23	Jakarta, Indonesia	<ul style="list-style-type: none"> • Visit National Accreditation Agency for Higher Education (BAN-PT) Office. • Observe Institutional Accreditation site visit of Al-Azhar University and reviewer training program.

of the Sixth Board Directors of the APQN during the APQN 2019 conference. HEEACT aims to demonstrate its expertise to international QA networks and deeply incorporate itself into them.

4. Memorandums of Understanding and Letters of Intent

Through signing MOUs, HEEACT establishes long-term collaborative relationships with overseas agencies, promotes staff exchanges, realizes cooperation in overseas accreditation, and enhances the substantive relationships of both parties. Currently, the HEEACT has 18 partner agencies. On March 26, 2019, the HEEACT signed an MOU with the Japan Institution for Higher Education Evaluation (JIHEE) and letters of intent with QAA, UK during the INQAAHE Annual Conference in Sri Lanka.

5. Staff Exchange Program

Staff exchange plays a crucial role in HEEACT making international connections. HEEACT conducts staff exchanges and visits partnership agencies annually to promote the development

Table 5: List of MOUs and Letter of interest in 2019

	Date	Country	Signatory Organization
1	March 26	Japan	Japan Institution for Higher Education Evaluation (JIHEE)
2	March 26	UK	The Quality Assurance Agency for Higher Education (QAA)

Table 6: 2019 Staff Exchange Program

Date	Location	Visitor
May 13-16	Taipei	Mongolian National Council for Education Accreditation (MNCEA)
Date	Location	Host
March 18-20	Melbourne, Australia	Tertiary Education Quality and Standards Agency (TEQSA)
October 15-18	Tokyo, Japan	Japan Institution for Higher Education Evaluation (JIHEE)

of relationships between QA agencies as well as strengthen cooperation between HEEACT and international agencies. Furthermore, HEEACT members participate in other agencies' staff exchange programs and observe accreditation procedures as onsite visit observers. This enables them to effectively share and exchange relevant experiences, enhances their professional competencies, broadens their global vision, and cultivates the core values required of international professionals.

In 2019, HEEACT hosted two specialists from the Mongolian National Council for Education Accreditation (MNCEA), Oyunchimeg Battumur and Tumenjargal Nyamsuren from May 13 to 16, 2019. To share HEEACT operations and Taiwan quality assurance system, HEEACT arranged a variety of discussions and activities, including an introduction, joint QA seminar, discussion with HEEACT senior officers, campus tours at different universities, visiting professional QA agency and higher education classroom observation.

From March 18th to March 20th, three of HEEACT's staff participated in this Exchange Program in TEQSA, Australia. It provides both agency the opportunities to share more about the higher education systems in Taiwan and Australia. Beside, HEEACT delegates also visit JIHEE, Japan to observe the institutional accreditation process in Tokyo in October, 2019. The program not only provided a platform for all participants to share their experiences and ideas on the efforts of promoting quality assurance, but also established more in-depth future cooperation. HEEACT will continually support these joint efforts by reaching out to neighboring countries, as an approach that facilitates long-lasting and friendly partnerships.

Medical Accreditation: International Exchange

1. Application for Recognition from World Federation for Medical Education

The World Federation for Medical Education (WFME) and the Educational Commission for Foreign Medical Graduates (ECFMG) released an accreditation plan in 2010. The plan requires that by the year 2023, all physicians applying for ECFMG certification must graduate from a medical school that is accredited through a process comparable to Liaison Committee on Medical Education (LCME) criteria or WFME global standards. To meet these new requirements, TMAC applied for accreditation in December 2017. WFME sent four evaluators to Taiwan from December 8 to 16, 2018. As part of their itinerary, evaluators conducted an on-site visit to China Medical University from



December 9 to 13 and also attended a TMAC meeting on December 14. TMAC has been awarded Recognition Status, effective for ten years by the WFME in April 2019.

2. Participation at the Western Pacific Association for Medical Education Members' Conference and Asian Pacific Medical Education Conference

The WPAME Advisory Board Meeting and the Asian Pacific Medical Education Conference was held in January in Singapore. Representing TMAC at the conference were the Chairman of TMAC, Chyi-Her Lin, and the CEO Shan-Chwen Chang. Chairman Lin reported the changes of medical education in Taiwan since 2018, including the award of the WFME Recognition Status and the duration of post graduate training (PGY) will be extended from original one year to two years for medical graduates of new 6-year program in 2019.

3. Participation at the WFME World Conference 2019

The World Federation of Medical Education is a non-government, non-profit organization jointly established by the World Health Organization (WHO, the World Health Organization) and the World Medical Association (WMA). Since the first WFME Conference was held in 2003, this is the second conference to be held in Seoul, Korea from April 7 to 10. Chairman Lin was invited to give a speech and share TMAC's experience in preparing for WFME recognition.

Publications and Promotional Materials

1. Evaluation Bimonthly

The inaugural issue of Evaluation Bimonthly was published on May 15, 2006. This HEEACT-published journal marked the very first of its kind in Taiwan to deal exclusively with issues in the

evaluation and accreditation of higher education institutions. With the signing of a memorandum of understanding between HEEACT, the Institute of Engineering Education Taiwan (IEET), and Taiwan Assessment and Evaluation Association (TWAEA) in 2014, IEET took on the role of co-publisher, with TWAEA taking on that of sponsor. We also invited the Chinese Management Association (CMA) and Taiwan Medical Accreditation Council (TMAC) to participate together. This new collaborative model helped transform Evaluation Bimonthly into an expanded platform for the sharing of ideas and information between higher education QA organizations in Taiwan. At the same time, we set up high /vocational school column , hoping to link universities and high/vocational school to each other. Content and layout were diversified and expanded to include major issues in the realm of educational evaluation and accreditation, certification, and quality assurance.

At the end of 2019, Evaluation Bimonthly has gone through eighty-two issues. Each volume can be found online at <http://epaper.heeact.edu.tw>. Free electronic copies are also emailed to subscribers whenever the latest issue is published.

2. Higher Education Evaluation and Development

Higher Education Evaluation and Development (HEED) began a new collaborative model with world renowned publisher, Emerald Publishing Group in 2018. HEED has made a name for itself internationally through its professional layouts and publication online. In 2019, HEED published volume 13, issues 1 and 2 published in July and December, it's available free for download at the Emerald Insight website (<http://www.emeraldinsight.com/loi/heed>). HEED also invites submissions from writers interested in the field of higher education development (<https://mc.manuscriptcentral.com/heed>). For more details, please visit the Emerald Publishing website: <http://www.emeraldgrouppublishing.com/services/publishing/heed/index.htm>.

3. Annual Report

The annual report serves to give readers an inside view into HEEACT's organization, operations, business, and financial situation. These annual reports serve as a means to accomplish HEEACT's mission of information transparency, and gives an international audience and those outside the world of education a deeper understanding of how a higher education accrediting organization operates in Taiwan.





Quality Assurance



ISO Audit

In response to the latest updates to global quality management systems, HEEACT updated its original ISO9001:2008 to the 2015 version on May 8, 2017. On September 2019, HEEACT commissioned AFNOR to conduct an external audit of our ISO9001: 2015 and ISO/IEC 27001: 2013 systems. The intention was to utilize certification and the recommendations from third party certifiers to promote continual improvements and innovation within our organization, improve the efficiency and effectiveness of administrative operations, establish a safe and friendly network environment, and create strategies to benefit all domestic universities and HEEACT.

Accounting Audit

Since its founding, HEEACT has taken progressive steps to establish internal controls and accounting systems, with all projects executed meticulously until completion. In January 2019, HEEACT will commission Baker Tilly International Limited to audit our financial reports and accounting records from 2019. Supervisors will convene a meeting in March to review the results of the financial audit and ensure that everything is managed in accordance with laws and regulations, thereby making HEEACT's financial management systems more robust.

Financial Report

REPORT OF INDEPENDENT ACCOUNTANTS

NO.19961080EA

To The Board of Directors of
HIGHER EDUCATION EVALUATION & ACCREDITATION COUNCIL OF
TAIWAN

Opinion

We have audited the accompanying balance sheets of HIGHER EDUCATION EVALUATION & ACCREDITATION COUNCIL OF TAIWAN (HEEACT) as at December 31, 2019 and 2018, and the related statements of comprehensive income, statements of changes in funds and surplus and of cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, based on our audits, the accompanying financial statements present fairly, in all material respects, the financial position of HEEACT as at December 31, 2019 and 2018, and its financial performance and its cash flows for the years then ended. The 2019 financial statements were prepared in accordance with the "Regulations Governing Handling of Accounting and Drawing Up of Financial Reports by National Education Foundations" and the "Enterprise Accounting Standards" and its interpretation. The 2018 financial statements were prepared in accordance with HEEACT's former accounting policies which was approved by Ministry of Education in July 2012. After evaluation, there were no significant difference to the "Enterprise Accounting Standards" and its interpretation.

Basis for Opinion

We conducted our audit in accordance with the "Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants" and generally accepted auditing standards in the Republic of China ("ROC GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of HEEACT in accordance with the Codes of Professional Ethics for Certified Public Accountants in the Republic of China (the "Codes"), and we have fulfilled our other ethical responsibilities in accordance with the Codes. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and, in forming our opinion thereon, we do not provide a separate opinion on these matters.

The key audit matters in relation to the financial statements for the year ended December 31, 2019, are outlined as follows:

Revenues recognition

Description:

Please refer to Note 3(9) for accounting policies on recognition of revenues. The mainly service revenues of HEEACT from the evaluating or accredited service of universities and colleges. The service revenues recognized by completed percentage, therefore, the completed percentage is a key concern by the management and competent authority. Consequently, the recognition of service revenues is identified as a key audit matter.

Our key audit procedures performed in respect:

Our procedures included assess the accounting policies applicability of revenues recognition and obtaining an understanding of the project execution processes and relevant control relating to the accounting for customer contracts. We obtained an understanding of the service contract terms of HEEACT, checked the receipt records and the amount of the receipt. And evaluated the correctness of the timing and amount of service revenues.

Emphasis-Application of the new revised accounting system

Please refer to Note 3(1) for accounting policies on statement of compliance. For the first time, HEEACT's accounting policies apply to the "Enterprise Accounting Standards" and its interpretation on January 1, 2019. The 2018 financial statements were prepared in accordance with HEEACT's former accounting policies which was approved by the Ministry of Education and referenced with the "Common Accounting Items Reference Table for Government Contributions Institutions". After evaluation, there were no significant different and no reclassified to the "Enterprise Accounting Standards" and its interpretation.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the "Regulations Governing Handling of Accounting and Drawing Up of Financial Reports by National Education Foundations" and the "Enterprise Accounting Standards" and its interpretation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing HEEACT's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate HEEACT or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the supervisors, are responsible for overseeing HEEACT financial reporting process.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ROC GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of HEEACT's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on HEEACT's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause HEEACT to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Baker Tilly Clock & Co

Baker Tilly Clock & Co.
March 17, 2020



**HIGHER EDUCATION EVALUATION &
ACCREDITATION COUNCIL OF TAIWAN
BALANCE SHEETS**

DECEMBER 31, 2019 and 2018
(Expressed in New Taiwan Dollars)

DESCRIPTION	2019		2018		Variance	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
ASSETS						
CURRENT ASSETS	\$ 85,695,085	73	\$ 49,052,461	61	\$ 36,642,624	75
Cash in banks	79,128,591	67	48,977,963	61	30,150,628	62
Accounts receivable	6,554,780	6	58,692	—	6,496,088	13
Interest receivable	11,714	—	15,806	—	(4,092)	(26)
FUNDS AND LONG-TERM INVESTMENTS	30,300,000	26	30,300,000	38	—	—
Funds	30,300,000	26	30,300,000	38	—	—
OTHER ASSETS	1,479,200	1	562,300	1	916,900	163
Refundable deposits	1,479,200	1	562,300	1	916,900	163
TOTAL ASSETS	\$ 117,474,285	100	\$ 79,914,761	100	\$ 37,559,524	47
LIABILITIES						
CURRENT LIABILITIES	\$ 71,253,784	61	\$ 39,840,867	50	\$ 31,412,917	79
Accounts payable	25,622,844	22	16,313,597	20	9,309,247	57
Advance receipts	45,609,156	39	23,509,550	30	22,099,606	94
Receipts under custody	21,784	—	17,720	—	4,064	23
OTHER LIABILITIES	880,000	—	285,000	—	595,000	209
Deposits received	880,000	—	285,000	—	595,000	209
TOTAL LIABILITIES	72,133,784	61	40,125,867	50	32,007,917	80
FUNDS AND ACCUMULATED SURPLUS						
Initial fund	30,300,000	26	30,300,000	38	—	—
Accumulated surplus	15,040,501	13	9,488,894	12	5,551,607	59
TOTAL FUNDS AND SURPLUS	45,340,501	39	39,788,894	50	5,551,607	14
TOTAL LIABILITIES AND FUNDS AND SURPLUS	\$ 117,474,285	100	\$ 79,914,761	100	\$ 37,559,524	47


President:  Executive Director: Tabulation: 

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**HIGHER EDUCATION EVALUATION &
ACCREDITATION COUNCIL OF TAIWAN
STATEMENTS OF INCOME**

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in New Taiwan Dollars)

DESCRIPTION	2019		2018		Variance	
	AMOUNT	%	AMOUNT	%	AMOUNT	%
REVENUES	\$ 110,222,083	100	\$ 101,485,863	100	\$ 8,736,220	9
Revenues from contracted projects	43,565,072	40	54,902,027	54	(11,336,955)	(21)
Service revenues	24,112,292	22	1,588,560	2	22,523,732	1,418
Donation revenues	1,306,000	1	516,800	1	789,200	153
Revenues from government subsidies	40,451,196	37	44,110,966	43	(3,659,770)	(8)
Other operating revenues	57,975	—	70,450	—	(12,475)	(18)
Financial income	231,325	—	218,837	—	12,488	6
Other non-operating revenues	498,223	—	78,223	—	420,000	537
EXPENSES	104,670,476	95	101,178,384	100	3,492,092	3
Contracted projects expenses	43,565,072	40	54,902,027	54	(11,336,955)	(21)
Service expenses	19,829,375	18	1,401,488	2	18,427,887	1,315
Government subsidies expenses	40,451,196	37	44,110,966	43	(3,659,770)	(8)
Other operating expenses	583,051	—	595,777	1	(12,726)	(2)
Other non-operating expenses	241,782	—	168,126	—	73,656	44
INCOME BEFORE INCOME TAX	5,551,607	5	307,479	—	5,244,128	1,706
INCOME TAX EXPENSE	—	—	—	—	—	—
NET INCOME AFTER INCOME TAX	\$ 5,551,607	5	\$ 307,479	—	\$ 5,244,128	1,706
OTHER COMPREHENSIVE INCOME	\$ —	—	\$ —	—	\$ —	—
TOTAL COMPREHENSIVE INCOME	\$ 5,551,607	5	\$ 307,479	—	\$ 5,244,128	1,706

President:  Executive Director: Tabulation: 

**HIGHER EDUCATION EVALUATION &
ACCREDITATION COUNCIL OF TAIWAN**
STATEMENT OF CHANGES IN FUNDS AND ACCUMULATED SURPLUS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in New Taiwan Dollars)

DESCRIPTION	INITIAL FUND	ACCUMULATED SURPLUS	TOTAL
Balance January 1, 2018	\$ 30,300,000	\$ 9,181,415	\$ 39,481,415
Net income for 2018	—	307,479	307,479
Balance December 31, 2018	30,300,000	9,488,894	39,788,894
Net income for 2019	—	5,551,607	5,551,607
Balance December 31, 2019	\$ 30,300,000	\$ 15,040,501	\$ 45,340,501

President :

董事長黃榮村

Executive Director :

Tabulation :

會計張翠媛

**HIGHER EDUCATION EVALUATION &
ACCREDITATION COUNCIL OF TAIWAN**
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018
(Expressed in New Taiwan Dollars)

DESCRIPTION	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	\$ 5,551,607	\$ 307,479
Adjustments for		
Interest income	(231,325)	(218,837)
Changes in operating assets and liabilities		
(Increase) Decrease in accounts receivable	(6,496,088)	7,240,734
Increase (decrease) in accounts payable	9,309,247	(5,382,077)
Increase in advance receipts	22,099,606	13,604,007
Increase (decrease) in receipts under custody	4,064	(414)
Cash in flow generated from operations	30,237,111	15,550,892
Interest received	235,417	216,834
Net Cash Flows From Operating Activities	30,472,528	15,767,726
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in refundable deposits	(916,900)	(414,500)
Net Cash Flows used in Investing Activities	(916,900)	(414,500)
CASH FLOWS FROM FINANCING ACTIVITIES		
Increase in deposits received	595,000	142,400
Net Cash Flows used in Financing Activities	595,000	142,400
NET INCREASE IN CASH AND CASH EQUIVALENTS	30,150,628	15,495,626
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	48,977,963	33,482,337
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 79,128,591	\$ 48,977,963

President :

董事長黃榮村

Executive Director :

Tabulation :

會計張翠媛