

## C. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions we issued in the 2018–19 financial year, in accordance with Australian auditing standards.

**Figure C1**  
**Audit opinion results**

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Transport and Main Roads	26.08.2019	Unmodified
Statutory body/authority	Cross River Rail Delivery Authority	21.08.2019	Unmodified
	Queensland Rail	29.08.2019	Unmodified
Wholly owned subsidiary of a statutory body	Queensland Rail Limited	29.08.2019	Unmodified
Government owned corporations (GOC)	Gladstone Ports Corporation Limited	29.08.2019	Unmodified
	North Queensland Bulk Ports Limited	27.08.2019	Unmodified
	Port of Townsville Limited	21.08.2019	Unmodified
	Far North Queensland Ports Corporation Limited (Ports North)	27.08.2019	Unmodified

Source: Queensland Audit Office.

**Figure C2**  
**Other audit certifications for special purpose financial reports**

Entity	Certification	Date audit opinion issued	Type of audit opinion issued
Department of Transport and Main Roads	<i>Interstate Road Transport Act 1985—Statement of Revenue 2017–18</i>	20.12.2018	Unmodified
	<i>Interstate Road Transport Act 1985—Statement of Revenue—Statement of expenditure 2017–18</i>	20.12.2018	Unmodified
	<i>Infrastructure Investment Program—National Land Transport Act 2014—Financial statement 2017–18</i>	20.12.2018	Unmodified
Queensland Rail Limited	Below-rail services provided by Queensland Rail 2017–18	19.12.2018	Unmodified

Source: Queensland Audit Office.

