

C. Audit opinions for entities preparing financial reports

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

Figure C1
Our opinions for water sector financial reports for 2018–19

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Bulk water suppliers	Seqwater	29 August 2019	Unmodified
	Sunwater	13 August 2019	Unmodified
Water distributor-retailer	Central SEQ Distributor-Retailer Authority (trading as Queensland Urban Utilities)	19 August 2019	Unmodified
	Northern SEQ Distributor-Retailer Authority (trading as Unitywater)	29 August 2019	Unmodified
Category one water boards	Gladstone Area Water Board	Refer to note below	Refer to note below
	Mount Isa Water Board	26 August 2019	Unmodified

Note: Three new directors (including a new chair) were appointed on 22 August 2019, immediately prior to the planned financial statement approval. Management is working towards a 30 November 2019 certification date and we expect to issue an unmodified opinion.

Source: Compiled by the Queensland Audit Office.

