

D. Entities preparing financial reports

Queensland state government financial statements

Each year, Queensland state public sector entities must table their audited financial statements in parliament.

These financial statements are used by a broad range of parties including parliamentarians, taxpayers, employees, and users of government services. For these statements to be useful, the information reported must be relevant and accurate.

The Auditor-General's audit opinion on these entities' financial statements assures users that the statements are accurate and in accordance with relevant legislative requirements.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards. We *modify* our audit opinion when financial statements do not comply with the relevant legislative requirements and Australian accounting standards and are not accurate and reliable.

Sometimes we include an *emphasis of matter* in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

The following table details the types of audit opinions we issued in accordance with Australian auditing standards for the 2020 financial year.

Figure D1
Queensland health entities

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Health	28.08.2020	Unmodified
Statutory bodies —hospital and health services (HHS)	Cairns and Hinterland	28.08.2020	Unmodified
	Central Queensland	31.08.2020	Unmodified
	Central West	27.08.2020	Unmodified
	Children's Health Queensland	27.08.2020	Unmodified
	Darling Downs	26.08.2020	Unmodified
	Gold Coast	21.08.2020	Unmodified
	Mackay	31.08.2020	Unmodified
	Metro North	26.08.2020	Unmodified
	Metro South	21.08.2020	Unmodified
	North West	28.08.2020	Unmodified
South West	31.08.2020	Unmodified	

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	Sunshine Coast	27.08.2020	Unmodified
	Townsville	24.08.2020	Unmodified
	Torres and Cape	24.08.2020	Unmodified
	West Moreton	11.08.2020	Unmodified
	Wide Bay	27.08.2020	Unmodified
Statutory bodies —hospital foundations	Bundaberg Health Services Foundation	21.10.2020	Unmodified
	Children’s Hospital Foundation Queensland	31.08.2020	Unmodified
	Far North Queensland Hospital Foundation	28.08.2020	Unmodified
	Gold Coast Hospital Foundation	26.08.2020	Qualified*
	Ipswich Hospital Foundation	13.08.2020	Unmodified
	Mackay Hospital Foundation	31.08.2020	Unmodified
	PA Research Foundation	31.08.2020	Unmodified
	Royal Brisbane and Women’s Hospital Foundation	31.08.2020	Unmodified
	Sunshine Coast Health Foundation	28.08.2020	Unmodified
	The Prince Charles Hospital Foundation	27.08.2020	Unmodified
	Toowoomba Hospital Foundation	31.08.2020	Unmodified
	Townsville Hospital Foundation	02.09.2020	Qualified
	Other statutory bodies	Queensland Mental Health Commission	31.07.2020
Office of the Health Ombudsman		07.08.2020	Unmodified
The Council of The Queensland Institute of Medical Research (QIMR)		28.08.2020	Unmodified
Health and Wellbeing Queensland		06.08.2020	Unmodified

Note: *Qualified on prior year (2018–19) figures only.

Source: Queensland Audit Office.

