

C. Audit opinions for entities preparing financial reports

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

Figure C1
Our opinions for education sector financial reports for 2020

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Departments and their controlled entities (whose finances and operations are controlled by one of the education entities)	Department of Education*	20.08.2020	Unmodified
	• Queensland Education Leadership Institute Limited*	28.10.2020	Unmodified
	Department of Employment, Small Business and Training*	21.08.2020	Unmodified
Universities and their controlled entities	Central Queensland University	24.02.2021	Unmodified
	• C Management Services Pty Ltd	24.02.2021	Unmodified
	• CQU Travel Centre Pty Ltd	24.02.2021	Unmodified
	Griffith University	23.02.2021	Unmodified
	• International WaterCentre Pty Ltd**	Not finalised	
	James Cook University	25.02.2021	Unmodified
	Queensland University of Technology	26.02.2021	Unmodified
	• Creative Industries Precinct Pty Ltd	24.02.2021	Unmodified—EOM
	• QUT Enterprise Holdings Trust	24.02.2021	Unmodified—EOM
	• QUT bluebox Trust	24.02.2021	Unmodified—EOM
	The University of Queensland	26.02.2021	Unmodified
	• UQ Foundation Trust	26.02.2021	Unmodified—EOM
	• UQ Investment Trust	26.02.2021	Unmodified—EOM
	University of Southern Queensland	23.02.2021	Unmodified
	University of the Sunshine Coast	23.02.2021	Unmodified

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Grammar schools	Board of Trustees of the Brisbane Girls Grammar School	23.02.2021	Unmodified
	Board of Trustees of the Brisbane Grammar School	15.02.2021	Unmodified
	Board of Trustees of the Ipswich Girls' Grammar School	26.02.2021	Unmodified
	Board of Trustees of the Ipswich Grammar School	26.02.2021	Unmodified
	Board of Trustees of the Rockhampton Girls Grammar School	25.02.2021	Unmodified
	Board of Trustees of the Rockhampton Grammar School	26.02.2021	Unmodified
	Board of Trustees of the Toowoomba Grammar School	26.02.2021	Unmodified
	Board of Trustees of the Townsville Grammar School	26.02.2021	Unmodified
Statutory bodies and their controlled entities	TAFE Queensland*	28.08.2020	Unmodified
	• Aviation Australia Pty Ltd*	27.08.2020	Unmodified
	Queensland College of Teachers	01.03.2021	Unmodified
	Queensland Curriculum and Assessment Authority*	28.08.2020	Unmodified
	Non-State Schools Accreditation Board*	06.08.2020	Unmodified
Jointly-controlled entities	Queensland College of Wine Tourism	09.03.2021	Unmodified—EOM
	Queensland Cyber Infrastructure Foundation Ltd	24.05.2021	Unmodified
	Queensland Tertiary Admissions Centre Limited	24.08.2020	Unmodified
	Tropical Australia Academic Health Centre Limited	18.12.2020	Unmodified
Audited by arrangement	Translational Research Institute Trust	22.03.2021	Unmodified—EOM

Notes: * Opinion also included in *State entities 2020* (Report 13: 2020–21).

** International WaterCentre 2019 financial statements were signed on 19.03.2021. We issued an unmodified opinion with an emphasis of matter because the board intends to wind up the entity. This audit was not finalised at the time we tabled *Education: 2018–19 results of financial audits* (Report 15: 2019–20).

EOM—emphasis of matter. This is included to highlight an issue of which we believe the users of the financial statements need to be aware. It does not modify the audit opinion.

Source: Queensland Audit Office.



The Auditor-General approved exemptions from audit for the following entities (under s. 32 *Auditor-General Act 2009*—foreign-based controlled entities). These entities are still required to arrange for an audit to be completed.

Figure C2
Exempt entities

Entity	Audit firm	Date audit opinion issued	Type of audit opinion issued
Controlled entities of James Cook University			
James Cook University Pte Ltd	Baker Tilly TFW LLP	10.02.2021	Unmodified
James Cook Holdings Pte Ltd	Baker Tilly TFW LLP	10.02.2021	Unmodified
Controlled entities of Central Queensland University			
CQU Development Pte Ltd	TKNP International	Not finalised	
PT CQU Executive Business Training Centre	Herman Dody Tanumihardja & Rekan	11.02.2021	Unmodified

Source: Queensland Audit Office.

