

E. Audit opinions for entities preparing financial reports

The following figures detail the types of audit opinions issued in accordance with Australian auditing standards for the 2020–21 financial year.

Figure E1
Our audit opinions for local government sector financial reports for 2020–21

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
Councils and controlled entities				
Aurukun Shire Council	07.10.2021	U	E*	-
Balonne Shire Council	20.10.2021	U	E*	-
Banana Shire Council	28.10.2021	U	E*	-
Barcaldine Regional Council	30.11.2021	U	E*	30.11.2021
Barcoo Shire Council	21.10.2021	U	E*	-
Blackall-Tambo Regional Council	22.10.2021	U	E*	-
Boulia Shire Council	28.10.2021	U	E*	-
Brisbane City Council	12.08.2021	U	E*	-
• Brisbane Economic Development Agency Pty Ltd (previously known as Brisbane Marketing Pty Ltd)	30.09.2021	U	-	-
• Brisbane Powerhouse Foundation	01.10.2021	U	-	-
• Brisbane Powerhouse Pty Ltd	01.10.2021	U	-	-
• Brisbane Sustainability Agency Pty Ltd (previously known as Brisbane Green Heart CitySmart Pty Ltd)	30.07.2021	U	-	-
• BrisDev Trust	30.07.2021	E ³ , E*	-	-
• City of Brisbane Investment Corporation Pty Ltd	30.07.2021	U	-	-
• City Parklands Services Pty Ltd	31.08.2021	U	-	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
• Museum of Brisbane Pty Ltd	24.08.2021	U	-	-
• Museum of Brisbane Trust	24.08.2021	E*	-	-
• Oxley Creek Transformation Pty Ltd	01.10.2021	E ³	-	-
• TradeCoast Land Pty Ltd	02.11.2021	U	-	-
Bulloo Shire Council	11.10.2021	U	E*	-
Bundaberg Regional Council	08.10.2021	U	E*	-
Burdekin Shire Council	13.09.2021	U	E*	-
Burke Shire Council	26.10.2021	U	E*	-
Cairns Regional Council	22.09.2021	U	E*	-
• Cairns Art Gallery Limited	04.11.2021	U	-	-
• Cairns Regional Gallery Arts Trust	26.11.2021	E*	-	-
Carpentaria Shire Council	17.12.2021	U	E*	31.12.2021
Cassowary Coast Regional Council	19.10.2021	U	E*	-
• Central Highlands Regional Council	29.10.2021	U	E*	-
• Central Highlands (Qld) Housing Company Limited	30.11.2021	E*	-	-
• Central Highlands Development Corporation Ltd	12.11.2021	U	-	-
Charters Towers Regional Council	25.10.2021	U	E*	-
Cherbourg Aboriginal Shire Council	14.10.2021	U	E*	-
Cloncurry Shire Council	31.10.2021	U	E*	-
Cook Shire Council	07.12.2021	U	E*	31.12.2021
Council of the City of Gold Coast	29.09.2021	U	E*	-
• HOTA Gold Coast Pty Ltd	17.12.2021	U	-	-
• HOTA Services Gold Coast Pty Ltd	17.12.2021	U	-	-
• Major Events Gold Coast Pty Ltd	21.09.2021	U	-	-



Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
Croydon Shire Council	31.10.2021	U	E*	-
Diamantina Shire Council	31.10.2021	U	E*	-
Doomadgee Aboriginal Shire Council	28.10.2021	U	E*	-
Douglas Shire Council	14.10.2021	U	E*	-
Etheridge Shire Council	30.11.2021	U	E*	30.11.2021
Flinders Shire Council	28.10.2021	U	E*	-
Fraser Coast Regional Council	11.10.2021	U	E*	-
• Fraser Coast Tourism & Events Ltd	23.11.2021	E*	-	-
Gladstone Regional Council	14.10.2021	U	E*	-
• Gladstone Airport Corporation	12.10.2021	U	-	-
Goondiwindi Regional Council	16.11.2021	U	E*	31.12.2021
Gympie Regional Council	06.12.2021	U	E*	24.12.2021
• Rattler Railway Company Ltd	10.12.2021	U	-	-
Hinchinbrook Shire Council	25.10.2021	U	E*	-
Hope Vale Aboriginal Shire Council	30.07.2021	U	E*	-
Ipswich City Council	12.10.2021	U	E*	-
• Cherish the Environment Foundation Ltd	Not complete	-	-	-
• Ipswich Arts Foundation Trust	10.02.2022	U	-	-
• Ipswich City Enterprises Investments Pty Ltd	08.12.2021	E ³	-	-
• Ipswich City Enterprises Pty Ltd	08.12.2021	E ³	-	-
Isaac Regional Council	28.10.2021	U	E*	-
• Isaac Affordable Housing Fund Pty Ltd	15.12.2021	E*	-	-
• Isaac Affordable Housing Trust	15.12.2021	E*	-	-
• Moranbah Early Learning Centre Pty Ltd	14.12.2021	E*	-	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
Kowanyama Aboriginal Shire Council	13.10.2021	U	E*	-
Livingstone Shire Council	19.10.2021	U	E*	-
Lockhart River Aboriginal Shire Council	13.10.2021	U	E*	-
• Lockhart River Aerodrome Company Pty Ltd	13.10.2021	U	-	-
Lockyer Valley Regional Council	21.10.2021	U	E*	-
Logan City Council	23.09.2021	U	E*	-
• Invest Logan Pty Ltd	25.08.2021	U	-	-
Longreach Regional Council	04.02.2022	U	E*	31.01.2022
Mackay Regional Council	12.10.2021	U	E*	-
• Artspace Mackay Foundation	30.04.2021	E ³ E*	-	-
• Mackay Region Enterprises Pty Ltd	22.04.2022	U	-	-
Mapoon Aboriginal Shire Council	17.12.2021	U	E*	31.12.2021
Maranoa Regional Council	12.10.2021	U	E*	-
Mareeba Shire Council	05.10.2021	U	E*	-
McKinlay Shire Council	18.10.2021	U	E*	-
Moreton Bay Regional Council	14.10.2021	U	E*	-
• Milloivate Pty Ltd	21.10.2021	U	-	-
Mornington Shire Council	17.12.2021	U	E*	15.12.2021
Mount Isa City Council	17.12.2021	U	E*	31.12.2021
• Mount Isa City Council Owned Enterprises Pty Ltd	03.03.2021	U	-	-
Murweh Shire Council	12.10.2021	U	E*	-
Napranum Aboriginal Shire Council	19.11.2021	U	E*	30.11.2021
Noosa Shire Council	28.10.2021	U	E*	-
North Burnett Regional Council	06.12.2021	U	E*	30.11.2021
Northern Peninsula Area Regional Council	31.10.2021	U	E*	-
Palm Island Aboriginal Shire Council	Not complete	-	-	30.06.2022

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
• Palm Island Community Company Limited	29.11.2021	U	-	-
Paroo Shire Council	15.10.2021	U	E*	-
Pompuraaw Aboriginal Shire Council	14.09.2021	U	E*	-
Quilpie Shire Council	29.10.2021	U	E*	-
Redland City Council	23.09.2021	U	E*	-
• Redland Investment Corporation Pty Ltd	08.09.2021	U	-	-
Richmond Shire Council	Not complete	-	-	31.12.2021
• The Kronosaurus Korner Board Inc	Not complete	-	-	-
Rockhampton Regional Council	11.10.2021	U	E*	-
Scenic Rim Regional Council	30.09.2021	U	E*	-
Somerset Regional Council	13.10.2021	U	E*	-
South Burnett Regional Council	07.10.2021	U	E*	-
• South Burnett Community Hospital Foundation Limited	08.10.2021	U	-	-
Southern Downs Regional Council	28.10.2021	U	E*	-
Sunshine Coast Regional Council	08.10.2021	U	E*	-
• SunCentral Maroochydore Pty Ltd	14.09.2021	U	-	-
• Sunshine Coast Arts Foundation Ltd	24.09.2021	U	-	-
Tablelands Regional Council	29.10.2021	U	E*	-
Toowoomba Regional Council	01.10.2021	U	E*	-
• Empire Theatre Projects Pty Ltd	14.10.2021	E ³	-	-
• Empire Theatres Foundation	14.10.2021	U	-	-
• Empire Theatres Pty Ltd	14.10.2021	U	-	-
• Jondaryan	30.09.2021	E ³	-	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)				
Woolshed Pty Ltd				
• Toowoomba and Surat Basin Enterprise Pty Ltd	15.10.2021	U	-	-
Torres Shire Council	14.10.2021	U	E*	-
Torres Strait Island Regional Council	17.09.2021	U	E*	-
Townsville City Council	06.10.2021	U	E*	-
Western Downs Regional Council	08.10.2021	U	E*	-
Whitsunday Regional Council	20.08.2021	U	E*	-
Winton Shire Council	13.10.2021	U	E*	-
• Waltzing Matilda Centre Ltd	31.10.2021	U	-	-
Woorabinda Aboriginal Shire Council	31.10.2021	U	E*	-
• Woorabinda Pastoral Company Pty Ltd	09.11.2021	E*	-	-
Wujal Wujal Aboriginal Shire Council	28.02.2022	E ⁴	E*	28.02.2022
Yarrabah Aboriginal Shire Council	26.10.2021	U	E*	-
By-arrangements audits⁵				
City of Logan Mayor's Charity Trust	31.01.2022	E*	-	-

Notes:

* An emphasis of matter was issued to alert users of the statements to the fact that special purpose financial statements had been prepared.

¹ Only councils prepare sustainability statements (not local government-related entities).

² Ministerial extensions may only be obtained for councils (not local government-related entities).

³ An emphasis of matter was issued to alert users of the statements to the fact that the report had not been prepared on a going concern basis as the directors of the entity had resolved to wind up the operations.

⁴ We included an emphasis of matter in our audit report for Wujal Wujal Aboriginal Shire Council to highlight uncertainty over its ability to repay its debts as and when they arise.

⁵ Where asked by a minister or public sector entity, and where the Auditor-General considers there is public interest, a financial audit of non-public sector entities may be undertaken on a 'by-arrangement' basis.

Source: Queensland Audit Office.

The following figure details the types of audit opinions issued in accordance with Australian auditing standards for the 2020–21 financial year, for jointly controlled entities (entities controlled by multiple councils and other public sector entities).



Figure E2
Our audit opinions for jointly controlled entities' financial reports for 2020–21

Entity	Date audit opinion issued	Type of audit opinion issued
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)		
Central Western Queensland Remote Area Planning and Development Board (RAPAD)	Not complete	-
Council of Mayors (SEQ) Pty Ltd	28.10.2021	U
Local Government Association of Queensland Ltd	06.10.2021	U
• Local Buy Trading Trust	05.10.2021	Q ³
• QPG Shared Services Support Centres Joint Venture	26.08.2021	E ² , E*
• Peak Services Legal Pty Ltd	05.10.2021	U
• Peak Services Holdings Pty Ltd	05.10.2021	E ⁴
• Peak Services Pty Ltd	05.10.2021	E ⁴
Major Brisbane Festivals Pty Ltd ¹	05.05.2022	U
Queensland Local Government Mutual Liability Pool (LGM Queensland)	29.11.2021	U
Queensland Local Government Workers Compensation Self-Insurance Scheme (trading as Local Government Workcare)	29.11.2021	U
SEQ Regional Recreational Facilities Pty Ltd	28.10.2021	U
South West Queensland Local Government Association ⁵	07.12.2021	E ² , E*
Torres Cape Indigenous Council Alliance	19.11.2021	E*
Townsville Breakwater Entertainment Centre Joint Venture	03.02.2022	E ¹ , E ⁶
Western Queensland Local Government Association	Not complete	-

Notes:

- * An emphasis of matter was issued to alert users of the statements to the fact that special purpose financial statements had been prepared.
- ¹ The financial year of Major Brisbane Festivals Pty Ltd was 1 January 2021 to 31 December 2021. The 2021 audit opinion has therefore not yet been issued. Refer to Appendix H for details of the 2020 audit opinion.
- ² An emphasis of matter was issued to alert users of the statements to the fact that the financial statements have not been prepared on a going concern basis (for QPG Shared Services Support Centres Joint Venture due to the cessation of the joint venture 10 June 2021, and for South West Queensland Local Government Association due to the entity ceasing trading on 1 April 2021).
- ³ We qualified our opinion for Local Buy Trading Trust as an effective system of internal control was not maintained over the trust's tender arrangements revenue.
- ⁴ An emphasis of matter was issued to alert users of the financial statements of the entity's financial dependence on its ultimate parent, Local Government Association of Queensland Ltd.
- ⁵ The financial year end for South West Queensland Local Government Association is 31 March 2021.
- ⁶ An emphasis of matter was issued to alert users of the financial statements that the entity did not have the ability to repay its debts as and when they arise.

Source: Queensland Audit Office.