

E. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions we issued for health sector entities for the 2021–22 financial year.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards.

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

Figure E1
Audit opinions issued

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Health	26.08.2022	Unmodified
Statutory bodies – hospital and health services (HHS)	Cairns and Hinterland	31.08.2022	Unmodified
	Central Queensland	30.08.2022	Unmodified
	Central West	30.08.2022	Unmodified
	Children’s Health Queensland	31.08.2022	Unmodified
	Darling Downs	31.08.2022	Unmodified
	Gold Coast	19.08.2022	Unmodified
	Mackay*	29.08.2022	Unmodified
	Metro North	31.08.2022	Unmodified
	Metro South	30.08.2022	Unmodified
	North West	29.08.2022	Unmodified
	South West	23.08.2022	Unmodified
	Sunshine Coast	31.08.2022	Unmodified
	Torres and Cape	29.08.2022	Unmodified
	Townsville	18.08.2022	Unmodified
	West Moreton	30.08.2022	Unmodified
Wide Bay	26.08.2022	Unmodified	
Statutory bodies – hospital foundations	Bundaberg Health Services Foundation	31.08.2022	Unmodified
	Central Queensland Hospital Foundation	30.08.2022	Unmodified
	Children’s Hospital Foundation Queensland	26.08.2022	Unmodified
	Far North Queensland Hospital Foundation	31.08.2022	Unmodified
	Gold Coast Hospital Foundation	23.08.2022	Unmodified
	Ipswich Hospital Foundation	30.08.2022	Unmodified
	Mackay Hospital Foundation	29.08.2022	Unmodified

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	PA Research Foundation	31.08.2022	Unmodified
	Royal Brisbane and Women's Hospital Foundation	31.08.2022	Unmodified
	Sunshine Coast Health Foundation	02.09.2022	Unmodified
	The Prince Charles Hospital Foundation	25.08.2022	Unmodified
	Toowoomba Hospital Foundation	30.08.2022	Unmodified
	Townsville Hospital Foundation	31.08.2022	Unmodified
Other statutory bodies	Health and Wellbeing Queensland	08.08.2022	Unmodified
	Office of the Health Ombudsman	12.08.2022	Unmodified
	Queensland Mental Health Commission	08.08.2022	Unmodified
	The Council of The Queensland Institute of Medical Research (QIMR)	31.08.2022	Unmodified
Controlled entities	Sunshine Coast Health Institute (SCHI) [^]	24.03.2022	Unmodified – EOM
	Tropical Australian Academic Health Centre Limited ^{^^}	27.09.2022	Unmodified

Notes:

* The Minister for Health and Ambulance Services dismissed the Mackay Hospital Board and appointed an administrator on 22 November 2022.

[^] SCHI is a joint venture collaborative partnership between the Sunshine Coast HHS, University of the Sunshine Coast, TAFE Queensland, and Griffith University. The financial year of SCHI was 1 January 2021 to 31 December 2021. An emphasis of matter was included in our audit report to highlight to users of the statements that special purpose financial statements had been prepared. The audit opinion for the financial year ended 31 December 2022 has not yet been issued.

^{^^} Tropical Australian Academic Health Centre Limited is a collaboration between the 5 HHSs in northern Queensland (Cairns and Hinterland HHS, Mackay HHS, North West HHS, Torres and Cape HHS and Townsville HHS) and the Northern Queensland Primary Health Network, the Queensland Aboriginal and Islander Health Council, and James Cook University.

Source: Queensland Audit Office.

The following table contains the audit opinions issued for prior financial years that were not finalised when our report *Health 2021* (Report 12: 2021–22) was issued.

Figure E2
Audit opinions for prior financial years

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Controlled entities	Endpoint Pty Ltd [^] (controlled entity of QIMR)	03.08.2022	Unmodified – EOM*
	genomiQa Pty Ltd [^] (controlled entity by QIMR)	29.06.2022	Unmodified – EOM*

Notes:

* The audit reports for genomiQa Pty Ltd and Endpoint Pty Ltd both included an emphasis of matter to alert users that special purpose financial statements had been prepared. The audit reports for each entity also included a paragraph on 'material uncertainty related to going concern' due to the entities' dependence on their parent entity (QIMR) for funding.

[^] Refers to audited financial statements for the financial year ended 30 June 2021. Audit opinions for these entities' financial statements for the year ended 30 June 2022 have not yet been issued.

Source: Queensland Audit Office.

