

## F. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions we issued for health sector entities for the 2022–23 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 F1**  
**Audit opinions issued**

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Health	28.08.2023	Unmodified
Statutory bodies – hospital and health services (HHS)	Cairns and Hinterland	29.08.2023	Unmodified
	Central Queensland	30.08.2023	Unmodified
	Central West	28.08.2023	Unmodified
	Children’s Health Queensland	30.08.2023	Unmodified
	Darling Downs	30.08.2023	Unmodified
	Gold Coast	18.08.2023	Unmodified
	Mackay	18.08.2023	Unmodified
	Metro North	31.08.2023	Unmodified
	Metro South	30.08.2023	Unmodified
	North West	31.08.2023	Unmodified
	South West	30.08.2023	Unmodified
	Sunshine Coast	30.08.2023	Unmodified
	Torres and Cape	29.08.2023	Unmodified
	Townsville	24.08.2023	Unmodified
	West Moreton	30.08.2023	Unmodified
	Wide Bay	25.08.2023	Unmodified
Statutory bodies – hospital foundations	Bundaberg Health Services Foundation	31.08.2023	Unmodified
	Central Queensland Hospital Foundation	28.08.2023	Unmodified
	Children’s Hospital Foundation Queensland	28.08.2023	Unmodified
	Far North Queensland Hospital Foundation	31.08.2023	Unmodified
	Gold Coast Hospital Foundation	28.08.2023	Unmodified
	Ipswich Hospital Foundation	31.08.2023	Unmodified
	Mackay Hospital Foundation	28.08.2023	Unmodified
PA Research Foundation	31.08.2023	Unmodified	

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	Royal Brisbane and Women's Hospital Foundation	25.08.2023	Unmodified
	Sunshine Coast Health Foundation	14.09.2023	Unmodified
	The Prince Charles Hospital Foundation	30.08.2023	Unmodified
	Toowoomba Hospital Foundation	28.08.2023	Unmodified
	Townsville Hospital Foundation	31.08.2023	Unmodified
Other statutory bodies	Health and Wellbeing Queensland	17.08.2023	Unmodified
	Office of the Health Ombudsman	17.08.2023	Unmodified
	Queensland Mental Health Commission	22.08.2023	Unmodified
	The Council of The Queensland Institute of Medical Research (QIMR)	31.08.2023	Unmodified
Controlled entities	Sunshine Coast Health Institute (SCHI) <sup>^</sup>	28.03.2023	Unmodified – EOM
	Tropical Australian Academic Health Centre Limited <sup>^^</sup>	10.11.2023	Unmodified

Notes:

<sup>^</sup> 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 2022 to 31 December 2022. 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 2023 has not yet been issued.

<sup>^^</sup> Tropical Australian Academic Health Centre Limited is a collaboration between the 5 HHSs in northern Queensland (Cairns and Hinterland, Mackay, North West, Torres and Cape, and Townsville) 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 *Health 2022* (Report 10: 2022–23) was issued.

**Figure F2**  
Audit opinions for prior financial years

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Controlled entities	Endpoint IQ Pty Ltd <sup>^</sup> (controlled entity of QIMR)	16.12.2022	Unmodified – EOM*
	genomiQa Pty Ltd <sup>^</sup> (controlled entity by QIMR)	19.04.2023	Unmodified – EOM*

Notes:

\* The audit reports for Endpoint IQ Pty Ltd and genomiQa 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.

<sup>^</sup> Refers to audited financial statements for the financial year ended 30 June 2022. The audit opinion for Endpoint IQ Pty Ltd for the year ended 30 June 2023 has not yet been issued. Audited financial statements are not being prepared for genomiQa Pty Ltd for the year ended 30 June 2023 following termination of its shareholder agreement.

Source: Queensland Audit Office.