

F. Audit opinions for entities preparing financial reports

The following tables detail the types of audit opinions we have issued, in accordance with Australian auditing standards, for the 2023–24 financial year. We have grouped these by the new ministerial portfolios established following the machinery of government changes announced in *Administrative Arrangements Order (No.2) 2024* made by Governor in Council on 1 November 2024. Where significant functions were transferred between departments, the 2023–24 audit result for the former department has been reported under all relevant ministerial portfolios.

Unless otherwise stated, the financial year end of these entities is 30 June 2024. The legislative deadline refers to the date by which the financial statements are required to be audited. Where there is a dash (–) in the legislative deadline column, no deadline applies for that specific entity.

The table also identifies the entities that had a key audit matter included in their independent auditor’s report. We address these matters in the context of the audit of the financial report as a whole, and in forming our opinion. We do not provide a separate opinion on these matters.

DEFINITION

Key audit matters are those that, in our professional judgement, are of most significance in the audit of the financial statements. These matters mostly relate to major events and transactions that occur during the period and to those areas requiring significant accounting judgement and estimation, for example, the valuation of property, plant and equipment.

Unmodified – Emphasis of matter (EOM) is a section where the auditor highlights something important in the financial statements. This information is already correctly presented in the financial statements, but the auditor believes it is so crucial that it needs extra attention to help users understand the financial statements better.

Controlled entities (those owned by one or more public sector entities) have been grouped in the following tables in bullet points under the entity they are controlled by.

The Speaker of the Legislative Assembly of Queensland

As the chief presiding officer of the Queensland Parliament, the Speaker chairs the debates and enforces the rules to ensure orderly conduct in the Chamber. Administratively, the Speaker has control of the Parliamentary Service and is responsible for the parliament’s policies, budget, services, and administration.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Legislative Assembly of Queensland	31.08.2024	30.08.2024	No	Unmodified

Source: Queensland Audit Office.

Premier and Minister for Veterans

Responsibilities include the overall management of Queensland, Cabinet and its committees, coordinating government communication, policy development, governance, legislative drafting and publishing, protocol, intergovernmental relations, veterans' affairs, cross-border coordination, and overall public service management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of the Premier and Cabinet*	31.08.2024	28.08.2024	No	Unmodified
Office of the Governor	31.08.2024	20.08.2024	No	Unmodified
Premier's Disaster Relief Appeal Fund	31.12.2024	1.10.2024	No	Unmodified
Public Sector Commission	31.08.2024	28.08.2024	No	Unmodified
Queensland Veteran's Council	31.08.2024	30.08.2024	No	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 November 2024, the Office of First Nations Engagement and Innovation was transferred to the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

Source: Queensland Audit Office.

Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations

Responsibilities include state development, economic development, major project impact assessment, strategic planning for priority industry sectors, capital works and program monitoring, integrated resort developments and global tourism hubs, urban growth, industrial relations, and Brisbane Olympic and Paralympic Games infrastructure.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Building and Construction Industry (Portable Long Service Leave) Authority (trading as QLEAVE)	31.08.2024	22.08.2024	No	Unmodified
Community Services Industry (Portable Long Service Leave) Authority	31.08.2024	28.08.2024	No	Unmodified
Contract Cleaning Industry (Portable Long Service Leave) Authority	31.08.2024	27.08.2024	No	Unmodified
Department of State Development and Infrastructure*	31.08.2024	29.08.2024	Yes	Unmodified
South Bank Corporation	31.08.2024	28.08.2024	No	Unmodified
• South Bank Employing Office	31.08.2024	28.08.2024	No	Unmodified



Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
WorkCover Queensland	31.08.2024	28.08.2024	Yes	Unmodified
• WorkCover Employing Office	31.08.2024	28.08.2024	No	Unmodified

Note: *This department is also included under the Minister for Sport and Racing and Minister for the Olympic and Paralympic Games. As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of State Development, Infrastructure and Planning. The Office for the Olympic and Paralympic Games and Racing were transferred to the Department of Sport, Racing and Olympic and Paralympic Games.

Source: Queensland Audit Office.

Treasurer, Minister for Energy and Minister for Home Ownership

Responsibilities include the state budget, taxation, economic policy, mineral and petroleum royalties, energy, regulation of electricity and gas sectors, biofuels, clean energy, energy industry development, hydrogen, renewable energy, climate change and clean economy policy and home ownership.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Backing Queensland Investment Fund*	–	02.10.2024	No	Unmodified – EOM
CleanCo Queensland Limited	31.08.2024	30.08.2024	Yes	Unmodified
CS Energy Limited	31.08.2024	30.08.2024	Yes	Unmodified
• CS Energy Financial Services Pty Ltd	31.10.2024	20.09.2024	No	Unmodified
Debt Retirement Trust*	–	30.09.2024	No	Unmodified – EOM
Department of Energy and Climate**	31.08.2024	30.08.2024	Yes	Unmodified
Energy Queensland Limited	31.08.2024	23.08.2024	Yes	Unmodified
• Ergon Energy Queensland	31.10.2024	15.08.2024	Yes	Unmodified
Government Holdings Trust*	–	02.10.2024	No	Unmodified – EOM
National Injury Insurance Scheme, Queensland Trust*	–	30.09.2024	No	Unmodified – EOM
QIC Alternative Beta Fund*	–	02.09.2024	No	Unmodified – EOM
QIC Alternative Investment Trust*	–	10.09.2024	No	Unmodified – EOM
QIC Australian Fixed Interest Fund*	–	02.09.2024	No	Unmodified – EOM
QIC Cash Enhanced Fund*	–	02.09.2024	No	Unmodified – EOM
QIC Cash Fund*	–	02.09.2024	No	Unmodified – EOM
QIC Cash Plus Fund – Government Clients	–	02.09.2024	No	Unmodified – EOM
QIC Direct Opportunities Fund*	–	09.10.2024	No	Unmodified – EOM
QIC Diversified Australian Equities Fund*	–	30.09.2024	No	Unmodified – EOM

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
QIC Diversified Fixed Interest Fund*	–	08.10.2024	No	Unmodified – EOM
QIC Diversified Infrastructure Fund No. 2*	–	10.09.2024	No	Unmodified – EOM
QIC Global Strategy Trust No. 2A*	–	02.09.2024	No	Unmodified – EOM
QIC Infrastructure Mandate No. 1 Trust*	–	02.09.2024	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 1 Trust*	–	19.09.2024	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 2 Trust*	–	19.09.2024	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 3 Trust*	–	10.09.2024	No	Unmodified – EOM
QIC International Equities Fund*	–	30.09.2024	No	Unmodified – EOM
QIC Limited	31.08.2024	29.08.2024	Yes	Unmodified
• QIC Active Retail Property Fund TT Company Pty Ltd	31.10.2024	16.09.2024	No	Unmodified
• QIC Australia Core Plus Fund TT Company Pty Ltd	31.10.2024	05.09.2024	No	Unmodified
• QIC Infrastructure Management No.2 Pty Ltd	31.10.2024	09.09.2024	No	Unmodified
• QIC Infrastructure Management Pty Ltd	31.10.2024	09.09.2024	No	Unmodified
• QIC Investments No.1 Pty Ltd	31.10.2024	10.09.2024	No	Unmodified
• QIC Investments No.2 Pty Ltd	31.10.2024	09.09.2024	No	Unmodified
• QIC Investments No.3 Pty Ltd	31.10.2024	09.09.2024	No	Unmodified
• QIC Office Fund TT Company Pty Ltd	31.10.2024	05.09.2024	No	Unmodified
• QIC Private Capital Pty Ltd	31.10.2024	29.08.2024	No	Unmodified
• QIC Property Fund TT Company Pty Ltd	31.10.2024	05.09.2024	No	Unmodified
• QIC Retail Pty Ltd	31.10.2024	05.09.2024	No	Unmodified
• QIC Town Centre Fund TT Company Pty Ltd	31.10.2024	05.09.2024	No	Unmodified
• QICP Pty Ltd	31.10.2024	02.09.2024	No	Unmodified
QIC Long Term Diversified Fund*	–	30.09.2024	No	Unmodified – EOM
QIC Office Fund Group*	–	10.09.2024	No	Unmodified
QIC Private Debt Fund – Government Clients*	–	30.09.2024	No	Unmodified – EOM
QIC Private Equity Fund No. 1*	–	01.10.2024	No	Unmodified – EOM
QIC Private Equity Fund No. 2*	–	01.10.2024	No	Unmodified – EOM
QIC Private Equity Fund No. 3*	–	01.10.2024	No	Unmodified – EOM
QIC Private Equity Fund No. 5*	–	01.10.2024	No	Unmodified – EOM
QIC Registry Trust*	–	10.09.2024	No	Unmodified – EOM

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
QIC Short Term Income Fund*	–	30.09.2024	No	Unmodified – EOM
QIC Strategy Fund No. 2*	–	02.09.2024	No	Unmodified – EOM
QIC Strategy Fund No.3 – External Managers Trust No.2*	–	02.09.2024	No	Unmodified – EOM
Queensland Electricity Transmission Corp Limited (trading as Powerlink Queensland)	31.08.2024	28.08.2024	Yes	Unmodified
Queensland Investment Trust No. 2*	–	30.09.2024	No	Unmodified – EOM
Queensland Titles Registry Pty Ltd*	31.10.2024	25.10.2024	No	Unmodified
Queensland Treasury***	31.08.2024	30.08.2024	Yes	Unmodified
• Brisbane Port Holdings Pty Ltd	31.10.2024	15.08.2024	No	Unmodified
• DBCT Holdings Pty Ltd	31.10.2024	15.08.2024	No	Unmodified
• Queensland Hydro Pty Ltd	31.10.2024	27.08.2024	No	Unmodified
• Queensland Lottery Corporation Pty Ltd	31.10.2024	15.08.2024	No	Unmodified
• Queensland Treasury Holdings Pty Ltd	31.10.2024	15.08.2024	No	Unmodified
Queensland Treasury Corporation	31.08.2024	20.08.2024	Yes	Unmodified
Registry Finance Pty Ltd*	31.10.2024	25.10.2024	No	Unmodified
Registry Hold Trust*	–	25.10.2024	No	Unmodified – EOM
Stanwell Corporation Limited	31.08.2024	29.08.2024	Yes	Unmodified
State Initiatives Trust*	–	30.09.2024	No	Unmodified – EOM

Notes: EOM – 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.

* Entities and trusts that are managed but not controlled by QIC Limited or its controlled entities.

** As a result of machinery of government changes that came into effect on 1 November 2024, this entity has been abolished. The functions of Energy and Climate were transferred to Queensland Treasury. The function of the Queensland Government Procurement was transferred to the Department of Housing and Public Works.

*** Queensland Treasury is also included under the Minister for Finance, Trade, Employment and Training.

Source: Queensland Audit Office.

Attorney-General and Minister for Justice and Minister for Integrity

Responsibilities include justice administration; courts; registration of births, deaths, and marriages; Legal Aid; fair trading and consumer protection; incorporation of associations, lotteries, Keno, and wagering; occupational licensing; registration of charitable and community purpose organisations; archives; integrity in government; and the Public Trustee.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Crime and Corruption Commission	31.08.2024	26.08.2024	No	Unmodified
Department of Justice and Attorney-General***	31.08.2024	29.08.2024	Yes	Unmodified
Electoral Commission of Queensland	31.08.2024	25.08.2024	No	Unmodified
Legal Aid Queensland	31.08.2024	21.08.2024	No	Unmodified
Legal Practitioners Admissions Board	31.08.2024	30.08.2024	No	Unmodified
Legal Practitioners' Fidelity Guarantee Fund**	–	30.08.2024	No	Unmodified
Office of the Information Commissioner	31.08.2024	15.08.2024	No	Unmodified
Office of the Queensland Ombudsman	31.08.2024	16.08.2024	No	Unmodified
Professional Standards Council	31.08.2024	29.08.2024	No	Unmodified
Prostitution Licensing Authority ****	–	05.09.2024	No	Unmodified – EOM
Public Trustee of Queensland Investment Trusts*	–	28.08.2024	No	Unmodified
QCF Management Co. Ltd	31.08.2024	02.10.2024	No	Unmodified
Queensland Community Foundation*	31.08.2024	30.09.2024	No	Unmodified
Queensland Family and Child Commission	31.08.2024	27.08.2024	No	Unmodified
Queensland Human Rights Commission	31.08.2024	21.08.2024	No	Unmodified
Queensland Law Society Incorporated	31.08.2024	30.08.2024	No	Unmodified
• Law Claims Levy Fund	–	30.08.2024	No	Unmodified
• QLS Solicitor Support Pty Ltd	31.10.2024	30.08.2024	No	Unmodified
Supreme Court Library Committee	31.08.2024	26.08.2024	No	Unmodified
The Forde Foundation*	31.12.2024	30.09.2024	No	Unmodified
The Gladstone Foundation*	31.12.2024	30.09.2024	No	Unmodified – EOM
The Lady Bowen Trust*	31.12.2024	30.09.2024	No	Unmodified
The Public Trustee of Queensland	31.08.2024	28.08.2024	No	Unmodified
The Queensland Aboriginal and Torres Strait Islander Foundation*	31.12.2024	30.09.2024	No	Unmodified

Note: EOM – 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.

*Entities and trusts that are managed but not controlled by The Public Trustee of Queensland.

**Fund is maintained but not controlled by the Queensland Law Society Incorporated.

***As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Justice. The function of Women's safety and violence protection was transferred to the Department of Families, Seniors, Disability Services and Child Safety. The function of Victim Assist Queensland was also transferred to the Department of Youth Justice and Victim Support.

**** The Prostitution Licencing Authority (PLA) was abolished on 2 August 2024 when the *Prostitution Act 1999* was repealed. The PLA prepared final financial statements for the period 1 July 2023 to 1 August 2024 in accordance with the *Financial and Performance Management Standard 2019*.

Source: Queensland Audit Office.

Minister for Education and the Arts

Responsibilities include state schooling, early childhood education and care, higher education, non-state school funding, and the Arts.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Board of the Queensland Museum	31.08.2024	28.08.2024	No	Unmodified
• Queensland Museum Foundation Trust	31.12.2024	28.08.2024	No	Unmodified
Department of Education	31.08.2024	29.08.2024	Yes	Unmodified
• Aboriginal Centre for the Performing Arts Pty Ltd	31.12.2024	16.12.2024	No	Unmodified
• Screen Queensland Pty Ltd	31.10.2024	9.08.2024	No	Unmodified
• The Queensland Music Festival Pty Ltd	30.04.2024	17.05.2024	No	Unmodified
Library Board of Queensland	31.08.2024	30.08.2024	No	Unmodified
• Queensland Library Foundation	31.10.2024	30.08.2024	No	Unmodified
Non-State Schools Accreditation Board	31.08.2024	23.08.2024	No	Unmodified
Queensland Art Gallery Board of Trustees	31.08.2024	27.08.2024	No	Unmodified
Queensland Curriculum and Assessment Authority	31.08.2024	23.08.2024	No	Unmodified
Queensland Performing Arts Trust	31.08.2024	26.08.2024	No	Unmodified
Queensland Theatre Company	31.12.2024	28.02.2025	No	Unmodified

Source: Queensland Audit Office.

Minister for Environment and Tourism and Minister for Science and Innovation

Responsibilities include environmental planning and protection policy, the Great Barrier Reef, pollution and waste management, marine and national parks management, tourism development and promotion, tourism investment attraction, science strategy, and innovation policy.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Environment, Science and Innovation*	31.08.2024	29.08.2024	Yes	Unmodified
Department of Tourism and Sport**	31.08.2024	29.08.2024	Yes	Unmodified
Queensland Trust for Nature	31.12.2024	10.10.2024	No	Unmodified
Tourism and Events Queensland	31.08.2024	26.08.2024	No	Unmodified
• Gold Coast Events Management Ltd (trading as Events Management Queensland)	31.08.2024	22.08.2024	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
<ul style="list-style-type: none"> Tourism and Events Queensland Employing Office 	31.08.2024	26.08.2024	No	Unmodified

Note: * As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Environment, Tourism, Science and Innovation.

** This department is also included under the Minister for Sport and Racing and Minister for the Olympic and Paralympic Games. As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Sport, Racing and Olympic and Paralympic Games.

Source: Queensland Audit Office.

Minister for Families, Seniors and Disability Services and Minister for Child Safety and the Prevention of Domestic and Family Violence

Responsibilities include community care, community services, social inclusion, seniors, disability services, adoption, child protection services, the redress scheme for Queensland survivors of institutional child sexual abuse, carers, and prevention of domestic and family violence.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Child Safety, Seniors and Disability Services*	31.08.2024	29.08.2024	Yes	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Families, Seniors, Disability Services and Child Safety.

Source: Queensland Audit Office.

Minister for Finance, Trade, Employment and Training

Responsibilities include government owned enterprises, insurance, investment facilitation, trade development, employment, vocational education and training, skills and workforce development, and marketing and promotion of international education and training.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Building and Construction Industry Training Fund (Qld)*	31.12.2024	27.08.2024	No	Unmodified
Department of Employment, Small Business and Training**	31.08.2024	30.08.2024	Yes	Unmodified
<ul style="list-style-type: none"> BCITF (Qld) Limited 	31.12.2024	27.08.2024	No	Unmodified
Manufacturing Skills Queensland Limited	31.10.2024	24.09.2024	No	Unmodified
Motor Accident Insurance Commission	31.08.2024	29.08.2024	No	Unmodified
Nominal Defendant	31.08.2024	29.08.2024	No	Unmodified
Queensland Competition Authority	31.08.2024	23.08.2024	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Queensland Treasury***	31.08.2024	30.08.2024	Yes	Unmodified
TAFE Queensland	31.08.2024	22.08.2024	No	Unmodified
• Aviation Australia Pty Ltd	31.10.2024	21.08.2024	No	Unmodified
• The Trustee for TAFE Queensland Scholarship Foundation	31.12.2024	03.11.2024	No	Unmodified
The National Injury Insurance Agency, Queensland	31.08.2024	23.08.2024	No	Unmodified
Trade and Investment Queensland	31.08.2024	27.08.2024	No	Unmodified

Notes: This Minister is also a shareholding minister for all 11 Government Owned Corporations. The results of these audits are reported in the portfolio of the other shareholding minister.

*BCITF (Qld) Limited is the trustee for the fund but does not control it.

**As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Trade, Employment and Training. The function for Small business was transferred to the Department of Customer Services, Open Data and Small and Family Business. The Office of the Night Life Economy Commissioner was also transferred to the Department of Housing and Public Works.

***Queensland Treasury is also included under Treasurer, Minister for Energy and Minister for Home Ownership.

Source: Queensland Audit Office.

Minister for Health and Ambulance Services

Responsibilities include hospitals, public health, mental health, oral health, nursing homes and hostels, Aboriginal and Torres Strait Islander health, community health services, alcohol and drug services, disease surveillance, health rights and promotion, registration of health professionals, and the ambulance service.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Bundaberg Health Services Foundation	31.08.2024	03.09.2024	No	Unmodified
Cairns and Hinterland Hospital and Health Service	31.08.2024	29.08.2024	Yes	Unmodified
Central Queensland Hospital and Health Service	31.08.2024	30.08.2024	Yes	Unmodified
Central Queensland Hospital Foundation	31.08.2024	21.08.2024	No	Unmodified
Central West Hospital and Health Service	31.08.2024	27.08.2024	Yes	Unmodified
Children's Health Queensland Hospital and Health Service	31.08.2024	28.08.2024	Yes	Unmodified
Children's Hospital Foundation Queensland	31.08.2024	30.08.2024	No	Unmodified
Darling Downs Hospital and Health Service	31.08.2024	28.08.2024	Yes	Unmodified
Department of Health*	31.08.2024	27.08.2024	No	Unmodified
Far North Queensland Hospital Foundation	31.08.2024	29.08.2024	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Gold Coast Hospital and Health Service	31.08.2024	23.08.2024	Yes	Unmodified
Gold Coast Hospital Foundation	31.08.2024	31.08.2024	No	Unmodified
Health and Wellbeing Queensland	31.08.2024	30.08.2024	No	Unmodified
Ipswich Hospital Foundation	31.08.2024	23.08.2024	No	Unmodified
Mackay Hospital and Health Service	31.08.2024	26.08.2024	Yes	Unmodified
Mackay Hospital Foundation	31.08.2024	05.09.2024	No	Unmodified
Metro North Hospital and Health Service	31.08.2024	30.08.2024	Yes	Unmodified
Metro South Hospital and Health Service	31.08.2024	21.08.2024	Yes	Unmodified
North West Hospital and Health Service	31.08.2024	30.08.2024	Yes	Unmodified
Office of the Health Ombudsman	31.08.2024	30.08.2024	No	Unmodified
PA Research Foundation	31.08.2024	30.08.2024	No	Unmodified
Queensland Mental Health Commission	31.08.2024	30.08.2024	No	Unmodified
Royal Brisbane and Women's Hospital Foundation	31.08.2024	30.08.2024	No	Unmodified
South West Hospital and Health Service	31.08.2024	28.08.2024	Yes	Unmodified
Sunshine Coast Health Foundation	31.08.2024	30.08.2024	No	Unmodified
Sunshine Coast Hospital and Health Service	31.08.2024	30.08.2024	Yes	Unmodified
The Council of the Queensland Institute of Medical Research	31.08.2024	30.08.2024	No	Unmodified
• Endpoint IQ Pty Ltd	31.10.2024	30.10.2024	No	Unmodified – EOM
The Prince Charles Hospital Foundation	31.08.2024	29.08.2024	No	Unmodified
Toowoomba Hospital Foundation	31.08.2024	30.08.2024	No	Unmodified
Torres and Cape Hospital and Health Service	31.08.2024	23.08.2024	Yes	Unmodified
Townsville Hospital and Health Service	31.08.2024	22.08.2024	Yes	Unmodified
Townsville Hospital Foundation	31.08.2024	03.09.2024	No	Unmodified
Tropical Australian Academic Health Centre Limited**	31.12.2024	18.12.2024	No	Unmodified
West Moreton Hospital and Health Service	31.08.2024	19.08.2024	Yes	Unmodified
Wide Bay Hospital and Health Service	31.08.2024	29.08.2024	Yes	Unmodified

Notes: EOM – 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.

*As a result of machinery of government changes that came into effect on 1 November 2024, the function for Women was transferred to the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism.

**Tropical Australian Academic Health Centre Limited is a company limited by guarantee with the following entities having significant influence over the company: the 5 hospital and health services in northern Queensland – Cairns and Hinterland, Mackay, North West, Torres and Cape, and Townsville – the Northern Queensland Primary Health Network, and James Cook University.

Source: Queensland Audit Office.

Minister for Housing and Public Works and Minister for Youth

Responsibilities include homelessness, housing supply and delivery, building and plumbing standards, government buildings, licensing and regulation of the Queensland building industry, property facilities management for government and major projects, urban design and architecture, government purchasing, night-life economy, and youth affairs.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Board of Architects of Queensland	31.08.2024	23.08.2024	No	Unmodified
Board of Professional Engineers of Queensland	31.08.2024	29.08.2024	No	Unmodified
Department of Housing, Local Government, Planning and Public Works*	31.08.2024	30.08.2024	Yes	Unmodified
Queensland Building and Construction Commission	31.08.2024	23.08.2024	No	Unmodified
<ul style="list-style-type: none"> Queensland Building and Construction Employing Office 	31.08.2024	23.08.2024	No	Unmodified
Residential Tenancies Authority	31.08.2024	26.08.2024	No	Unmodified
<ul style="list-style-type: none"> Residential Tenancies Employing Office 	31.08.2024	26.08.2024	No	Unmodified

Note: * This department is also included under the Minister for Local Government, Water and Minister for Fire, Disaster Recovery and Volunteers. As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Housing and Public Works. The functions for Local Government and Planning were transferred to the Department of Local Government, Water and Volunteers and the Department of State Development, Infrastructure and Planning.

Source: Queensland Audit Office.

Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers

Responsibilities include local government; bulk water supply; regulation of water quality and supply continuity, management of water supply emergencies; catchment and water resource management; water resource allocation, planning and management; fire and rescue services; rural fire services; disaster recovery; recovery and reconstruction of Queensland following natural disaster events; community recovery; and volunteers.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Avondale Water Board	31.08.2024	17.09.2024	No	Unmodified
Babinda Swamp Drainage Board	31.08.2024	20.08.2024	No	Unmodified
Bollon West Water Authority	31.08.2024	17.07.2024	No	Disclaimer
Bollon South Water Authority	31.08.2024	23.09.2024	No	Qualified
Bones Knob Water Board	31.08.2024	24.09.2024	No	Qualified
Cairns River Improvement Trust	31.08.2024	27.08.2024	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Cassowary Coast River Improvement Trust	31.08.2024	21.01.2025	No	Unmodified
Central SEQ Distributor-Retailer Authority (trading as Urban Utilities)	31.08.2024	27.08.2024	No	Unmodified
Department of Regional Development, Manufacturing and Water*	31.08.2024	30.08.2024	Yes	Unmodified
Department of Housing, Local Government, Planning and Public Works**	31.08.2024	30.08.2024	Yes	Unmodified
Don River Improvement Trust	31.08.2024	21.11.2024	No	Unmodified
Dumaresq-Barwon Border Rivers Commission	31.08.2024	29.08.2024	No	Unmodified
Fernlee Water Authority	31.08.2024	21.02.2025	No	Qualified and EOM
Gladstone Area Water Board	31.08.2024	16.08.2024	No	Unmodified
Glamorgan Vale Water Board	31.08.2024	24.09.2024	No	Unmodified
Ingie Water Authority	31.08.2024	17.07.2024	No	Qualified and EOM
Ipswich Rivers Improvement Trust	31.08.2024	07.08.2024	No	Unmodified
Kaywana Bore Water Board	31.08.2024	26.08.2024	No	Qualified
Lower Burdekin Water	31.08.2024	23.09.2024	No	Unmodified
Lower Herbert Water Management Authority	31.08.2024	29.08.2024	No	Unmodified
Mount Isa Water Board	31.08.2024	30.08.2024	No	Unmodified
Northern SEQ Distributor-Retailer Authority (trading as Unitywater)	31.08.2024	16.08.2024	No	Unmodified
Office of the Energy and Water Ombudsman	31.08.2024	01.08.2024	No	Unmodified
Orchard Creek and East Euramo Drainage Board	31.08.2024	22.08.2024	No	Unmodified
Queensland Bulk Water Supply Authority (trading as Seqwater)	31.08.2024	16.08.2024	Yes	Unmodified
Queensland Fire and Emergency Services***	31.08.2024	28.08.2024	Yes	Unmodified
Queensland Reconstruction Authority	31.08.2024	21.08.2024	No	Unmodified
Scenic Rim Rivers Improvement Trust	31.08.2024	20.08.2024	No	Unmodified
Silkwood Drainage Board	31.08.2024	15.08.2024	No	Unmodified – EOM
South Maroochy Drainage Board	31.08.2024	30.08.2024	No	Disclaimer
Stanthorpe Shire River Improvement Trust	31.08.2024	11.12.2024	No	Unmodified
State Council of River Trusts, Queensland Inc.	31.12.2024	15.10.2024	No	Unmodified – EOM
Sunwater Limited	31.08.2024	23.08.2024	Yes	Unmodified
Wambo Shire River Improvement Trust	31.08.2024	13.08.2024	No	Unmodified
Warwick Shire River Improvement Trust	31.08.2024	23.10.2024	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Whitsunday Rivers Improvement Trust	31.08.2024	21.01.2025	No	Unmodified

Notes: EOM – 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.

*This department is also included under the Minister for Natural Resources and Mines, Minister for Manufacturing and Minister for Regional and Rural Development. As a result of machinery government changes that came into effect on 1 November 2024, this was renamed the Department of Local Government, Water and Volunteers. The functions of Manufacturing and Regional Development were transferred to the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development.

**This department is also included under the Minister for Housing and Public Works and Minister for Youth. As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Housing and Public Works. The functions for Local Government and Planning were transferred to the Department of Local Government, Water and Volunteers and the Department of State Development, Infrastructure and Planning.

***This entity was renamed to the Queensland Fire Department from 1 July 2024.

Source: Queensland Audit Office.

Minister for Natural Resources and Mines, Minister for Manufacturing and Minister for Regional and Rural Development

Responsibilities include mining and petroleum, mine safety and health, Aboriginal and Torres Strait Islander land interests and titles, land management, rural and regional economic development, cross sector coordination to enhance economic growth, and manufacturing industry development.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Regional Development, Manufacturing and Water*	31.08.2024	30.08.2024	Yes	Unmodified
Department of Resources**	31.08.2024	20.08.2024	Yes	Unmodified
GasFields Commission Queensland***	31.08.2024	26.08.2024	No	Unmodified
Queensland Rural and Industry Development Authority (QRIDA)	31.08.2024	22.08.2024	No	Unmodified
Resources Safety and Health Queensland	31.08.2024	27.08.2024	No	Unmodified
• Resources Safety and Health Queensland - Employing Office	31.08.2024	27.08.2024	No	Unmodified

Note: *This department is also included under the Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers. As a result of machinery government changes that came into effect on 1 November 2024, this was renamed the Department of Local Government, Water and Volunteers. The functions of Manufacturing and Regional Development were transferred to the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development.

**As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development.

*** As a result of the *Mineral and Energy Resources and Other Legislation Amendment Act 2024* which was passed by the Queensland Parliament in June 2024, the GasFields Commission of Queensland was renamed Coexistence Queensland from 1 July 2024

Source: Queensland Audit Office.

Minister for Police and Emergency Services

Responsibilities include the police service, crime prevention including youth crime, community safety and protection, Queensland Government Air Services, disaster management, and state emergency service.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Office of the Inspector-General of Emergency Management	31.08.2024	30.08.2024	No	Unmodified
Queensland Police Service	31.08.2024	30.08.2024	Yes	Unmodified

Source: Queensland Audit Office.

Minister for Primary Industries

Responsibilities include biosecurity, agriculture, animal welfare, and food and fibre industry development.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Agriculture and Fisheries*	31.08.2024	30.08.2024	Yes	Unmodified
Safe Food Production Queensland	31.08.2024	30.08.2024	No	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Primary Industries. Department of Agriculture and Fisheries is also included under the Minister for Sport and Racing and Minister for the Olympic and Paralympic Games.

Source: Queensland Audit Office.



Minister for Sport and Racing and Minister for the Olympic and Paralympic Games

Responsibilities include major events, sport and recreation, racing, and Brisbane Olympic and Paralympic Games.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Brisbane Organising Committee for the 2032 Olympic and Paralympic Games	31.08.2024	27.08.2024	No	Unmodified
Department of Agriculture and Fisheries*	31.08.2024	30.08.2024	Yes	Unmodified
Department of State Development and Infrastructure**	31.08.2024	29.08.2024	Yes	Unmodified
Department of Tourism and Sport***	31.08.2024	29.08.2024	Yes	Unmodified
Queensland Racing Integrity Commission	31.08.2024	12.09.2024	No	Unmodified
Racing Queensland Board	31.08.2024	30.08.2024	No	Unmodified
Stadiums Queensland	31.08.2024	30.08.2024	No	Unmodified

Note: * As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Primary Industries. This department is also included under the Minister for Primary Industries.

** This department is also included under the Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations. As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of State Development, Infrastructure and Planning. The Office for the Olympic and Paralympic Games and Racing were transferred to the Department of Sport, Racing and Olympic and Paralympic Games.

*** This department is also included under the Minister for the Environment and Tourism and Minister for Science and Innovation. As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Sport, Racing and Olympic and Paralympic Games. The function of Tourism was transferred to the Department of Environment, Tourism, Science and Innovation.

Source: Queensland Audit Office.

Minister for Transport and Main Roads

Responsibilities include land transport and safety, main roads, marine infrastructure, passenger and personalised transport, ports, railways, transport infrastructure, and the Cross River Rail project.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Cross River Rail Delivery Authority	31.08.2024	29.08.2024	No	Unmodified
Department of Transport and Main Roads*	31.08.2024	28.08.2024	Yes	Unmodified
• Transmax Pty Ltd	31.10.2024	19.09.2024	No	Unmodified
Far North Queensland Ports Corporation Limited (trading as Ports North)	31.08.2024	27.08.2024	Yes	Unmodified
Gladstone Ports Corporation Limited	31.08.2024	27.08.2024	Yes	Unmodified
Gold Coast Waterways Authority	31.08.2024	23.08.2024	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
North Queensland Bulk Ports Corporation Limited	31.08.2024	27.08.2024	Yes	Unmodified
Port of Townsville Limited	31.08.2024	29.08.2024	Yes	Unmodified
Queensland Rail	31.08.2024	30.08.2024	Yes	Unmodified
• Queensland Rail Limited	31.10.2024	30.08.2024	Yes	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 November 2024, the function for QLD Customer and Digital Group was transferred to the Department of Customer Services, Open Data and Small and Family Business.

Source: Queensland Audit Office.

Minister for Women and Women's Economic Security, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Multiculturalism

Responsibilities include women's policy, Aboriginal and Torres Strait Islander cultural heritage, policy, rights and culture, and multiculturalism.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Community Enterprise Queensland	31.08.2024	26.08.2024	No	Unmodified
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts*	31.08.2024	30.08.2024	Yes	Unmodified
Family Responsibilities Commission	31.08.2024	19.08.2024	No	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism. Refer to [Appendix D](#) for a list of functions transferred from this department.

Source: Queensland Audit Office.

Minister for Youth Justice and Victim Support and Minister for Corrective Services

Responsibilities include youth justice, victims' rights, and corrective services.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Youth Justice*	31.08.2024	30.08.2024	Yes	Unmodified
Queensland Corrective Services	31.08.2024	28.08.2024	Yes	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 November 2024, this was renamed the Department of Youth Justice and Victim Support.

Source: Queensland Audit Office.