

H. Entities exempted from audit by the Auditor-General

The Auditor-General approved exemptions from audit by the Queensland Audit Office for the following entities.

Figure H1
Entities exempt from audit by the Auditor-General

Entity	Audit firm	Date audit opinion issued	Type of audit opinion issued
Small in size and low-risk entities exempt under section 30A of the <i>Auditor-General Act 2009</i>			
Darling Downs-Moreton Rabbit Board ¹	JG Audit and Assurance	22.08.2024	Unmodified
Mt Gravatt Showgrounds Trust ²	Vincent's Assurance and Risk Advisory	24.06.2024	Unmodified
Surveyors Board of Queensland ³	PKF Brisbane Audit	08.08.2024	Unmodified
The Board of Trustees of Newstead House ⁴	William Buck	30.08.2024	Unmodified
Valuers Registration Board of Queensland ³	Integrated Audit Service	08.08.2024	Unmodified
Foreign-based controlled entities exempt under section 32 of the <i>Auditor-General Act 2009</i> – Controlled by Queensland Law Society Incorporated			
Lexon Insurance Pte Ltd ⁵	PWC Singapore	27.08.2024	Unmodified
Foreign-based controlled entities exempt under section 32 of the <i>Auditor-General Act 2009</i> – Controlled by QIC Limited			
QIC Asian Investment Services Limited ⁶	KPMG	25.10.2024	Unmodified
QIC European Investment Services Limited ⁶	BDO	29.10.2024	Unmodified
QIC US Management Incorporated ⁶	KPMG	10.09.2024	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.

¹ This entity is in the portfolio of the Minister for Primary Industries.

² This entity is in the portfolio of the Minister for Sport and Racing and Minister for the Olympic and Paralympic Games. The entity has a financial year end of 30 April.

³ This entity is in the portfolio of the Minister for Natural Resources and Mines, Minister for Manufacturing and Minister for Regional and Rural Development.

⁴ This entity is in the portfolio of the Minister for the Environment and Tourism and Minister for Science and Innovation.

⁵ This entity is in the portfolio of the Attorney-General and Minister for Justice and Minister for Integrity.

⁶ This entity is in the portfolio of the Treasurer, Minister for Energy and Minister for Home Ownership.

Source: Queensland Audit Office.