

J. Audit opinions issued for prior financial years

The following table contains the audit opinions issued for prior financial years that were not finalised when we issued *State entities 2023* (Report 11: 2023–24).

Figure J1
Audit opinions issued for prior financial years

Entity	Date audit opinion issued	Type of audit opinion issued
<i>Financial statements from 2019–20 financial year</i>		
Bollon South Water Authority	29.04.2024	Qualified
Herbert River Improvement Trust	15.04.2024	Unmodified
<i>Financial statements from 2020–21 financial year</i>		
Bollon South Water Authority	15.05.2024	Qualified
Herbert River Improvement Trust	15.07.2024	Unmodified
<i>Financial statements from 2021–22 financial year</i>		
Bollon South Water Authority	18.06.2024	Qualified
Herbert River Improvement Trust	18.10.2024	Unmodified
<i>Financial statements from 2022–23 financial year</i>		
Bollon South Water Authority	26.06.2024	Qualified
Cassowary Coast River Improvement Trust	20.06.2024	Unmodified
QIC US Regional Mall Fund No. 1*	04.04.2024	Unmodified – EOM
QIC US Regional Mall Fund No. 2*	08.04.2024	Unmodified – EOM
Queensland Theatre Company**	28.02.2024	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.

**This entity has a financial year end of 31 December 2023.

Source: *Queensland Audit Office*.

