

D. Fees paid to audit firms

As stated in Chapter 4, we outsource the operational delivery of approximately 44 per cent of our financial audits to audit service providers. We may also use audit firms as subject matter experts on audits we deliver or to audit components on our behalf.

The firms we used and total fees we paid in this financial year are outlined in the table below.

Firms providing financial audit services	2024–25*	2023–24*
KPMG	2,810,683	2,766,330
Grant Thornton Audit Pty Ltd	2,573,471	2,617,370
BDO Audit	2,352,823	2,054,648
Crowe Audit Australia	1,700,038	1,458,774
Deloitte Touche Tohmatsu	1,348,122	1,776,879
Ernst & Young	1,083,804	905,878
Pitcher Partners	1,029,128	958,322
HLB Mann Judd Assurance GCNC Pty Ltd**	960,940	952,038
RSM Australia Partners	765,306	594,915
William Buck (QLD)	617,624	453,181
UHY Haines Norton	450,234	465,913
PKF Brisbane Audit	407,887	483,132
Bentleys Brisbane (Audit) Pty Ltd	347,731	310,510
Insight 2 Action	97,611	100,872
Priestley's Chartered Accountants	43,032	7,128
Division 5 Pty Ltd	31,680	-
PricewaterhouseCoopers	-	356,868
Sammot Bulow Pty Ltd	-	114,510
Total	16,620,114	16,377,268

Note: *All amounts represent payments made during the respective financial year. ** formerly Thomas Noble & Russell

We do not outsource the delivery of our performance audits. However, the technical aspects of some audits may require specialised skills or subject matter expertise. Where we do not have these skills in-house, or capacity to provide these skills, we acquire them from suitably qualified individuals or firms.

The table below outlines the payments we made for specialised services on our performance audits.

Suppliers contributing to performance audits	2024–25*	2023–24*
Arc Consulting Pty Ltd	80,971	134,613
Talis Consultants	2,130	-
Ernst & Young	-	156,609
Untangle Consulting Pty Ltd	-	90,749
Queensland University of Technology	-	26,958
KPMG	-	10,250
Risk Insights Pty Ltd	-	6,600
Central Queensland University	-	2,090
Total	83,101	427,869

Note: *All amounts represent payments made during the respective financial year.