

## G. Other audit and assurance opinions

We issued the following opinions for other audit and assurance engagements performed in the Queensland public health sector. To provide assurance, an auditor must confirm whether specific information is correct, so users of the information can confidently make decisions based on it.

**Figure G1**  
**Other audit and assurance opinions issued**

Type of engagement	Subject	Date opinion issued	Type of opinion issued*
<b>Department of Health</b>			
Audit of a special purpose financial report	National Health Funding Pool Queensland State Pool Account – the cash receipts from the Australian and Queensland governments to fund Queensland public health services	28.08.2025	Unmodified – EOM
Compliance audit	Annual Prudential Compliance Statement for Queensland Health’s aged care facilities that collect refundable deposits and accommodation bonds	03.11. 2025	Qualified
Assurance audit	ASAE 3402 Assurance Report for the period 1 July 2024 to 31 March 2025 (Type 2) – covering the design, implementation, and effectiveness of key financial controls	04.06.2025	Unmodified
Assurance audit	ASAE 3402 Assurance Report as of 30 June 2025 (Type 1) – covering the design and implementation of key financial controls	29.07.2025	Unmodified

Note: \* 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.

Source: *Queensland Audit Office*.