

E. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions issued in accordance with Australian auditing standards for the 2025 financial year.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards.

Sometimes we issue 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.

Figure E1
Our opinions for education sector financial reports for 2025

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Departments and their controlled entities ¹	Department of Education ²	27.08.2025	Unmodified
	Department of Trade, Employment and Training ²	29.08.2025	Unmodified
	• BCITF (QLD) Limited ^{2,3}	28.08.2025	Unmodified
Universities and their controlled entities ¹	Central Queensland University	25.02.2026	Unmodified
	• C Management Services Pty Ltd	23.02.2026	Unmodified
	• CQU Indonesia Holdings Pty Ltd	23.02.2026	Unmodified
	• CQU Travel Centre Pty Ltd	19.02.2026	Unmodified
	Griffith University	23.02.2026	Unmodified
	James Cook University	26.02.2026	Unmodified
	Queensland University of Technology	27.02.2026	Unmodified
	The University of Queensland	27.02.2026	Unmodified
	University of Southern Queensland	24.02.2026	Unmodified
	University of the Sunshine Coast	24.02.2026	Unmodified
Grammar schools	Board of Trustees of the Brisbane Girls Grammar School	19.02.2026	Unmodified
	Board of Trustees of the Brisbane Grammar School	24.02.2026	Unmodified
	Board of Trustees of the Ipswich Girls' Grammar School	26.02.2026	Unmodified
	Board of Trustees of the Ipswich Grammar School	23.02.2026	Unmodified
	Board of Trustees of the Rockhampton Girls Grammar School	19.02.2026	Unmodified
	Board of Trustees of the Rockhampton Grammar School	24.02.2026	Unmodified
	Board of Trustees of the Toowoomba Grammar School	23.02.2026	Unmodified
	Board of Trustees of the Townsville Grammar School	25.02.2026	Unmodified
Statutory bodies and their controlled entities ¹	Non-State Schools Accreditation Board ²	06.08.2025	Unmodified
	Queensland College of Teachers	13.02.2026	Unmodified
	Queensland Curriculum and Assessment Authority ²	26.08.2025	Unmodified

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	TAFE Queensland ²	27.08.2025	Unmodified
	• Aviation Australia Pty Ltd ²	27.08.2025	Unmodified
	• TAFE Queensland Scholarship Foundation ²	14.01.2026	Unmodified
Jointly controlled entities ^{1,4}	Manufacturing Skills Queensland Limited ²	29.09.2025	Unmodified
	Queensland Cyber Infrastructure Foundation Ltd	14.05.2026	Unmodified
	Queensland Tertiary Admissions Centre Limited ²	29.09.2025	Unmodified
	Sunshine Coast Health Institute ²	27.02.2026	Unmodified – EOM
	Tropical Australia Academic Health Centre Limited ²	19.11.2025	Unmodified
Other	Building and Construction Industry Training Fund (Qld) ^{2,3}	28.08.2025	Unmodified
Audited by arrangement ⁵	Translational Research Institute Trust	23.03.2026	Unmodified – EOM

Notes:

¹ Controlled entity – an entity owned by one or more public sector entities.

² Our audit opinion was also listed in *State entities 2025* (Report 11: 2025–26).

³ BCITF (Qld) Limited is the trustee for the fund but does not control it.

⁴ Queensland College of Wine Tourism 2024 financial statements were signed on 30 June 2025. We issued an unmodified opinion with an emphasis of matter because the Joint Venture Agreement was terminated in February 2025. All the University of Southern Queensland's interests (assets and liabilities) were transferred to the Department of Trade, Employment and Training effective from 1 January 2025.

⁵ Where asked by a minister or public sector entity, and where the Auditor-General considers there is public interest, the Queensland Audit Office may undertake an audit of a non-public sector entity on a 'by-arrangement' basis.

Source: *Queensland Audit Office*.