

## F. Entities exempted from audit by the Auditor-General

The Auditor-General approved exemptions from audit by the Queensland Audit Office for the following entities (under section 32 of the *Auditor-General Act 2009* – foreign-based controlled entities). These entities are still required to arrange for an audit to be completed.

**Figure F1**  
**Entities exempt from audit by the Auditor-General**

| Entity  | Country of incorporation | Audit firm          | Date audit opinion issued | Type of audit opinion issued |
|---|--------------------------|---------------------|---------------------------|------------------------------|
| <b>Controlled entities of Central Queensland University</b> |                          |                     |                           |                              |
| PT CQU Executive Business Training Centre                   | Indonesia                | KAP Kanel & Rekan   | 13.02.2026                | Unmodified – EOM             |
| Yayasan Pendidikan Tanah Ratu                               | Indonesia                | KAP Kanel & Rekan   | 20.02.2026                | Unmodified                   |
| <b>Controlled entities of James Cook University</b>         |                          |                     |                           |                              |
| James Cook Holdings Pte Ltd                                 | Singapore                | Baker Tilly TFW LLP | 13.02.2026                | Unmodified                   |
| James Cook University Pte Ltd                               | Singapore                | Baker Tilly TFW LLP | 13.02.2026                | Unmodified                   |
| • James Cook Institute Pte Ltd                              | Singapore                | Baker Tilly TFW LLP | 13.02.2026                | Unmodified                   |
| • Tropical Futures Institute Limited                        | Singapore                | Baker Tilly TFW LLP | 13.02.2026                | 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.

Source: Queensland Audit Office.

