

E. 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 E1
Other audit and assurance opinions issued

Type of engagement	Subject	Date opinion issued	Type of opinion issued
Department of Health			
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	17.09.2020	Unmodified— Emphasis of matter*
Compliance audit	Annual Prudential Compliance Statement for Queensland Health's aged care facilities that collect refundable deposits and accommodation bonds	29.10.2020	Qualified
Assurance audit	ASAE 3402 Assurance Report for the period 25 November 2019 to 31 March 2020 (Type 2)—covering the design, implementation, and effectiveness of key financial controls	17.06.2020	Qualified
Assurance audit	ASAE 3402 Assurance Report as at 30 June 2020 (Type 1)—covering the design and implementation of key financial controls	28.07.2020	Unmodified
Sunshine Coast Health Institute			
Audit of a special purpose financial report	Sunshine Coast Health Institute financial report	03.03.2020	Unmodified— Emphasis of matter*

Note: *Emphasis of matter was to highlight the basis of preparation.

Source: Queensland Audit Office.

