

## C. Audit opinions for entities preparing financial reports

The following table details the audit opinions we issued in accordance with Australian auditing standards for the 2020 financial year.

**Figure C1**  
**Audit opinion results**

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Transport and Main Roads	21.08.2020	Unmodified
Statutory bodies	Cross River Rail Delivery Authority	31.08.2020	Unmodified
	Queensland Rail	28.08.2020	Unmodified
Wholly owned subsidiary of a statutory body	Queensland Rail Limited	28.08.2020	Unmodified
Government owned corporations	Gladstone Ports Corporation Limited	13.08.2020	Unmodified
	North Queensland Bulk Ports Limited	28.08.2020	Unmodified
	Port of Townsville Limited	17.08.2020	Unmodified
	Far North Queensland Ports Corporation Limited (Ports North)	28.08.2020	Unmodified

Notes: The audit opinion results for Gold Coast Waterways Authority and Transmax Pty Ltd are detailed in the *State entities 2020* report.

Source: Queensland Audit Office.



**Figure C2**  
**Other opinions in the transport sector**

Entity	Certification name	Date opinion issued	Type of opinion issued
Department of Transport and Main Roads	<i>Interstate Road Transport Act 1985—Statement of Revenue 2018–19</i>	16.12.2019	Unmodified
	<i>Interstate Road Transport Act 1985—Statement of Expenses 2018–19</i>	16.12.2019	Unmodified
	Infrastructure Investment Program— <i>National Land Transport Act 2014</i> —Financial statement 2018–19	18.12.2019	Unmodified
	Infrastructure Investment Program— <i>National Land Transport Act 2014</i> —Financial statement 2019–20	17.12.2020	Unmodified
Cross River Rail Delivery Authority	Project Summary for the Tunnel, Stations and Development Public Private Partnership	03.06.2020	Unmodified conclusion—limited assurance
Queensland Rail Limited	Below-rail services provided by Queensland Rail 2018–19	18.12.2019	Unmodified
	Below-rail services provided by Queensland Rail 2019–20	15.12.2020	Unmodified

Source: Queensland Audit Office.

