

F. Entities exempt from audit by the Auditor-General

We will not issue opinions on several entities because they are exempt from audit by the Auditor-General. The following table lists the entities and the reasons for the exemptions.

Figure F1
Entities exempt from audit by the Auditor-General

Audit	Audit firm who undertakes the audit	Date opinion issued	Opinion
<i>Exempt local government entities—small in size and of low risk (s.30A of the Auditor-General Act 2009)</i>			
Far North Queensland Regional Organisation of Councils	Halpin Partners Pty Ltd	12.10.2020	E*
Gulf Savannah Development Inc.	Rekenen Accountants	Not complete	-
Drive Inland Promotions Association Inc.	VIDEN Group	26.08.2020	E*
North West Queensland Regional Organisation of Councils	Rekenen Accountants	09.10.2020	E*
Northern Alliance of Councils Inc**	Crowe Horwath	03.06.2020	E*
South West Regional Economic Development Association	FTA Accountants	01.11.2020	E*
Wide Bay Burnett Regional Organisation of Councils Inc	All Income Tax	Not complete	-
<i>Exempt local government entities—foreign-based controlled entity (s.32 of the Auditor-General Act 2009)</i>			
Gold Coast City Council Insurance Company Limited	Pricewaterhouse Coopers CI LLP	27.08.2020	U

Notes:

* An emphasis of matter was issued to alert users of the financial statements to the fact that special purpose financial statements had been prepared.

** The financial statements of the Northern Alliance of Councils Incorporated were for the period 1 April 2019 to 31 March 2020.

Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)

Source: Queensland Audit Office.