

D. Audit opinions for entities preparing financial reports

Queensland state government financial statements

Each year, Queensland state public sector entities must table their audited financial statements in parliament.

These financial statements are used by a broad range of parties including parliamentarians, taxpayers, employees, and users of government services. For these statements to be useful, the information reported must be relevant and accurate.

The Auditor-General's audit opinion on these entities' financial statements assures users that the statements are accurate and in accordance with relevant legislative requirements.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards. We *modify* (qualify) our audit opinion when financial statements do not comply with the relevant legislative requirements and Australian accounting standards and are not accurate and reliable.

Sometimes we include an *emphasis of matter* in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

The following table details the types of audit opinions we issued for the 2021 financial year in accordance with Australian auditing standards.

Figure D1
Audit opinions issued

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Health	31.08.2021	Unmodified
Statutory bodies —hospital and health services (HHS)	Cairns and Hinterland	26.08.2021	Unmodified
	Central Queensland	31.08.2021	Unmodified
	Central West	30.08.2021	Unmodified
	Children's Health Queensland	27.08.2021	Unmodified
	Darling Downs	31.08.2021	Unmodified
	Gold Coast	19.08.2021	Unmodified
	Mackay	31.08.2021	Unmodified
	Metro North	31.08.2021	Unmodified
	Metro South	30.08.2021	Unmodified
	North West	31.08.2021	Unmodified

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	South West	27.08.2021	Unmodified
	Sunshine Coast	30.08.2021	Unmodified
	Townsville	23.08.2021	Unmodified
	Torres and Cape	25.08.2021	Unmodified
	West Moreton	18.08.2021	Unmodified
	Wide Bay	30.08.2021	Unmodified
Statutory bodies —hospital foundations	Bundaberg Health Services Foundation	31.08.2021	Unmodified
	Central Queensland Hospital Foundation	25.08.2021	Unmodified
	Children’s Hospital Foundation Queensland	30.08.2021	Unmodified
	Far North Queensland Hospital Foundation	31.08.2021	Unmodified
	Gold Coast Hospital Foundation	24.08.2021	Unmodified
	Ipswich Hospital Foundation	31.08.2021	Unmodified
	Mackay Hospital Foundation	30.08.2021	Unmodified
	PA Research Foundation	31.08.2021	Unmodified
	Royal Brisbane and Women’s Hospital Foundation	31.08.2021	Unmodified
	Sunshine Coast Health Foundation	31.08.2021	Unmodified
	The Prince Charles Hospital Foundation	31.08.2021	Unmodified
	Toowoomba Hospital Foundation	31.08.2021	Unmodified
	Townsville Hospital Foundation	31.08.2021	Qualified [#]
Other statutory bodies	Queensland Mental Health Commission	28.07.2021	Unmodified
	Office of the Health Ombudsman	10.08.2021	Unmodified
	The Council of The Queensland Institute of Medical Research (QIMR)	26.08.2021	Unmodified
	Health and Wellbeing Queensland	11.08.2021	Unmodified
Controlled entities	Sunshine Coast Health Institute (SCHI)*	22.04.2021	Unmodified
	genomiQa Pty Ltd [^] (controlled entity of QIMR)		
	Endpoint Pty Ltd [^] (controlled entity of QIMR)		

Notes: * SCHI is a joint venture collaborative partnership between the Sunshine Coast Hospital and Health Service, University of the Sunshine Coast, TAFE Queensland and Griffith University.

[^] Did not previously prepare financial statements but will for 2021; not certified as at 9 December 2021.

[#] The qualification relates to comparative amounts 2019–20.

Source: Queensland Audit Office.

