

## J. Audit opinions issued for prior financial years

The following table contains the audit opinions issued for prior financial years that were not finalised when we issued *State entities 2020* (Report 13: 2020–21).

**Figure J1**  
**Audit opinions issued for prior financial years**

Entity	Legislative deadline	Date audit opinion issued	Type of audit opinion issued
Aboriginal Centre for the Performing Arts Pty Ltd*	31.12.2020	15.10.2021	Unmodified
Cairns River Improvement Trust	31.08.2020	26.11.2020	Unmodified
Cassowary Coast River Improvement Trust	31.08.2020	15.12.2020	Unmodified
Herbert River Improvement Trust	31.08.2016	29.11.2021	Unmodified
South Maroochy Drainage Board	31.08.2020	18.02.2021	Disclaimed
Tropical Australian Academic Health Centre Limited	31.12.2020	18.12.2020	Unmodified
Wambo Shire River Improvement Trust	31.08.2020	15.12.2020	Unmodified

Notes: \* Controlled by the Department of Communities, Housing and Digital Economy.

Source: Queensland Audit Office.

