

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, grouped by the reasons for the exemptions.

Figure F1
Entities exempt from audit by the Auditor-General

Entity	Audit firm who undertakes the audit	Date opinion issued	Opinion
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for definitions of these terms.)			
<i>Exempt local government entities – small in size and of low risk (s.30A of the Auditor-General Act 2009)</i>			
Drive Inland Promotions Association Inc	Whitehouse Audit Pty Ltd	16.11.2021	E*
Far North Queensland Regional Organisation of Councils	Halpin Partners Pty Ltd	11.10.2021	E*
Gulf Savannah Development Inc	Rekenen Pty Ltd	23.11.2021	E ¹ , E*
Northern Alliance of Councils Inc ²	Crowe Audit Australia	24.06.2021	E*
North West Queensland Regional Organisation of Councils	Rekenen Pty Ltd	10.09.2021	E*
South West Regional Economic Development Association	FTA Accountants	10.11.2021	E*
Whitsunday ROC Limited	SBB Partners	Not complete	-
Wide Bay Burnett Regional Organisation of Councils Inc	All Income Tax	Not complete	-
<i>Exempt local government entities – foreign-based controlled entities (s.32 of the Auditor-General Act 2009)</i>			
Gold Coast City Council Insurance Company Limited	Pricewaterhouse Coopers CI LLP	21.09.2021	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.

¹ An emphasis of matter was issued as the auditors were unable to get comfort over an account balance.

² The financial statements of the Northern Alliance of Councils Incorporated were for the period 1 April 2020 to 31 March 2021.

Source: Queensland Audit Office.