

F. Entities exempted from audit by the Auditor-General

The Auditor-General approved exemptions from audit for the following entities.

Figure F1
Entities exempt from audit by the Auditor-General

Entity	Audit firm	Date audit opinion issued	Type of audit opinion issued
Small in size and low-risk entities exempt under section 30A of the Auditor-General Act 2009			
Mt Gravatt Showgrounds Trust*	Vincent's Assurance and Risk Advisory	24.06.2022	Unmodified
Surveyors Board of Queensland	PKF Brisbane Audit	04.08.2022	Unmodified
The Board of Trustees of Newstead House	William Buck	31.08.2022	Unmodified – EOM*
Foreign-based controlled entities exempt under section 32 of the Auditor-General Act 2009 – Controlled by Queensland Law Society Incorporated			
Lexon Insurance Pte Ltd	PWC Singapore	23.08.2022	Unmodified
Foreign-based controlled entities exempt under section 32 of the Auditor-General Act 2009 – Controlled by QIC Limited			
QIC European Investment Services Limited	KPMG	31.08.2022	Unmodified
QIC US Management Incorporated	KPMG	23.08.2022	Unmodified – EOM

Notes: *Year-end date 30 April. EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users. EOM* – emphasis of matter, relating to material uncertainty as to whether the entity will be able to pay its debts as and when they fall due.

Source: Queensland Audit Office.