

# I. 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 2021* (Report 14: 2021–22).

**Figure I1**  
**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*	31.12.2021	06.06.2022	Unmodified
Bollon South Water Authority	31.08.2016	16.06.2022	Qualified
Endpoint IQ Pty Ltd (controlled by The Council of the Queensland Institute of Medical Research)	31.10.2021	03.08.2022	Unmodified – EOM & EOM*
GenomiQa Pty Ltd (controlled by The Council of the Queensland Institute of Medical Research)	31.10.2021	29.06.2022	Unmodified – EOM & EOM*
Herbert River Improvement Trust	31.08.2017	11.11.2022	Unmodified
QIC Global Credit Opportunities Fund (managed by QIC Limited)**	–	03.05.2022	Unmodified – EOM & EOM**
Sunshine Coast Health Institute***	–	24.03.2022	Unmodified – EOM

Notes: \*Controlled by the Department of Communities, Housing and Digital Economy. \*\*QIC Global Credit Opportunities Fund ceased operations on 29 October 2021; the 2020–21 financial reporting period was extended to allow for reporting up to this date. \*\*\*Sunshine Coast Health Institute is a joint venture collaborative partnership between the Sunshine Coast Hospital and Health Service, University of the Sunshine Coast, TAFE Queensland, and Griffith University. The institute has a financial year end of 31 December. 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. EOM\*\* – emphasis of matter, to highlight that the entity ceased operations or is likely to be dissolved.

Source: Queensland Audit Office.