

F. Audit opinions for entities preparing financial reports

The following figures detail the types of audit opinions we have issued, in accordance with Australian auditing standards for the 2022–23 financial year.

Figure F1
Our audit opinions for local government sector financial reports for 2022–23

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key:				
U = unmodified; Q = qualified; E = emphasis of matter. Refer to Appendix D for definitions of these terms.				
Councils and their controlled entities				
Aurukun Shire Council	26.10.2023	U	E*	-
Balonne Shire Council	26.10.2023	U	E*	-
Banana Shire Council	27.10.2023	U	E*	-
Barcaldine Regional Council	Not complete	-	-	31.01.2024
Barcoo Shire Council	18.10.2023	U	E*	-
Blackall-Tambo Regional Council	12.12.2023	U	E*	-
Boulia Shire Council	31.10.2023	U	E*	-
Brisbane City Council	18.08.2023	U	E*	-
• Allara SPV Trust	27.07.2023	E*	-	-
• Brisbane City Council Appeal for the Lord Mayor's Charitable Trust	29.09.2023	E*	-	-
• Brisbane Economic Development Agency Pty Ltd	12.09.2023	U	-	-
• Brisbane Powerhouse Foundation	05.10.2023	U	-	-
• Brisbane Powerhouse Pty Ltd	05.10.2023	U	-	-
• Brisbane Sustainability Agency Pty Ltd	10.10.2023	U	-	-
• City of Brisbane Investment Corporation Pty Ltd	27.07.2023	U	-	-
• City Parklands Services Pty Ltd	29.09.2023	U	-	-
• Museum of Brisbane Pty Ltd	14.08.2023	U	-	-
• Museum of Brisbane Trust	14.08.2023	E*	-	-
• TradeCoast Land Pty Ltd	Not complete	-	-	-
Bulloo Shire Council	03.10.2023	U	E*	-
Bundaberg Regional Council	12.10.2023	U	E*	-
Burdekin Shire Council	08.09.2023	U	E*	-
Burke Shire Council	30.11.2023	U	E*	30.11.2023
Cairns Regional Council	15.09.2023	U	E*	-
• Cairns Art Gallery Limited	02.11.2023	U	-	-
Carpentaria Shire Council	30.10.2023	U	E*	-
Cassowary Coast Regional Council	13.10.2023	U	E*	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
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Councils and their controlled entities				
Central Highlands Regional Council	25.10.2023	U	E*	-
• Central Highlands Development Corporation Ltd	27.10.2023	U	-	-
Charters Towers Regional Council	30.10.2023	U	E*	-
Cherbourg Aboriginal Shire Council	27.10.2023	U	E*	-
Cloncurry Shire Council	Not complete	-	-	31.01.2024
Cook Shire Council	15.12.2023	U	E*	-
Council of the City of Gold Coast	12.09.2023	U	E*	-
• Experience Gold Coast Pty Ltd ³	08.09.2023	U	-	-
• HOTA Gold Coast Pty Ltd	01.09.2023	U	-	-
Croydon Shire Council	26.10.2023	U	E*	-
Diamantina Shire Council	Not complete	-	-	31.01.2024
Doomadgee Aboriginal Shire Council	31.10.2023	U	E*	-
Douglas Shire Council	12.10.2023	U	E*	-
Etheridge Shire Council	15.11.2023	U	E*	30.11.2023
Flinders Shire Council	31.10.2023	U	E*	-
Fraser Coast Regional Council	29.09.2023	U	E*	-
• Fraser Coast Tourism & Events Ltd	27.11.2023	E*	-	-
Gladstone Regional Council	30.10.2023	U	E*	-
• Gladstone Airport Corporation	19.10.2023	U	-	-
Goondiwindi Regional Council	30.08.2023	U	E*	-
Gympie Regional Council	30.11.2023	U	E*	30.11.2023
Hinchinbrook Shire Council	31.10.2023	U	E*	-
Hope Vale Aboriginal Shire Council	28.07.2023	U	E*	-
Ipswich City Council	16.10.2023	U	E*	-
• Ipswich Arts Foundation Trust	Not complete	-	-	-
Isaac Regional Council	31.10.2023	U	E*	-
• Isaac Affordable Housing Fund Pty Ltd	15.12.2023	E*	-	-
• Isaac Affordable Housing Trust	15.12.2023	E*	-	-
• Moranbah Early Learning Centre Pty Ltd	15.12.2023	E*	-	-
Kowanyama Aboriginal Shire Council	26.10.2023	U	E*	-
Livingstone Shire Council	30.10.2023	U	E*	-
Lockhart River Aboriginal Shire Council	14.11.2023	U	E*	30.11.2023
• Lockhart River Aerodrome Company Pty Ltd	14.11.2023	U	-	-
Lockyer Valley Regional Council	24.10.2023	U	E*	-
Logan City Council	25.09.2023	U	E*	-
• Invest Logan Pty Ltd	15.09.2023	E*, E ⁴	-	-
Longreach Regional Council	24.10.2023	U	E*	-
Mackay Regional Council	18.10.2023	U	E*	-
• Mackay Region Enterprises Pty Ltd	09.11.2023	E ⁵	-	-
Mapoon Aboriginal Shire Council	31.10.2023	U	E*	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key:				
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Councils and their controlled entities				
Maranoa Regional Council	04.10.2023	U	E*	-
Mareeba Shire Council	04.10.2023	U	E*	-
McKinlay Shire Council	26.10.2023	U	E*	-
Moreton Bay City Council ⁶	09.10.2023	U	E*	-
• Millovate Pty Ltd	30.10.2023	U	-	-
Mornington Shire Council	Not complete	-	-	31.03.2024
Mount Isa City Council	31.10.2023	U	E*	-
• Mount Isa City Council Owned Enterprises Pty Ltd	Not complete	-	-	-
Murweh Shire Council	23.10.2023	U	E*	-
Napranum Aboriginal Shire Council	31.10.2023	U	E*	-
Noosa Shire Council	25.10.2023	U	E*	-
North Burnett Regional Council	26.10.2023	U	E*	-
Northern Peninsula Area Regional Council	Not complete	-	-	31.01.2024
Palm Island Aboriginal Shire Council	Not complete	-	-	-
Paroo Shire Council	13.10.2023	U	E*	-
Porpuraaw Aboriginal Shire Council	08.09.2023	U	E*	-
Quilpie Shire Council	12.09.2023	U	E*	-
Redland City Council	12.09.2023	U	E*	-
• Redland Investment Corporation Pty Ltd	27.09.2023	U	-	-
Richmond Shire Council	26.10.2023	U	E*	-
• The Kronosaurus Korner Board Inc	23.11.2023	E*	-	-
Rockhampton Regional Council	26.10.2023	U	E*	-
Scenic Rim Regional Council	06.10.2023	U	E*	-
Somerset Regional Council	20.10.2023	U	E*	-
South Burnett Regional Council	17.10.2023	U	E*	-
• South Burnett Community Hospital Foundation Limited	27.11.2023	U	-	-
Southern Downs Regional Council	31.10.2023	U	E*	-
Sunshine Coast Regional Council	11.10.2023	U	E*	-
• SunCentral Maroochydore Pty Ltd	29.09.2023	U	-	-
• Sunshine Coast Arts Foundation Ltd	19.09.2023	U	-	-
• Sunshine Coast Events Centre Pty Ltd	11.09.2023	E*	-	-
Tablelands Regional Council	31.10.2023	U	E*	-
Toowoomba Regional Council	29.09.2023	U	E*	-
• Empire Theatres Foundation	Not complete	-	-	-
• Empire Theatres Pty Ltd	07.12.2023	U	-	-
• Toowoomba and Surat Basin Enterprise Pty Ltd	03.10.2023	U	-	-
Torres Shire Council	31.10.2023	U	E*	-
Torres Strait Island Regional Council	24.10.2023	U	E*	-
Townsville City Council	19.10.2023	U	E*	-
• NQ Spark Pty Ltd	Not complete	-	-	-

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Councils and their controlled entities				
Western Downs Regional Council	18.10.2023	U	E*	-
Whitsunday Regional Council	15.08.2023	U	E*	-
Winton Shire Council	24.10.2023	U	E*	-
• Waltzing Matilda Centre Ltd	14.11.2023	U	-	-
Woorabinda Aboriginal Shire Council	Not complete	-	-	29.02.2024
• Woorabinda Pastoral Company Pty Ltd	Not complete	-	-	-
Wujal Wujal Aboriginal Shire Council	12.12.2023	U	E*	-
Yarrabah Aboriginal Shire Council	13.10.2023	U	E*	-
By-arrangements audits⁷				
City of Logan Charitable Trust ⁸	29.09.2023	E*	-	-
The Josephine Ulrick and Win Schubert Foundation for the Arts	01.09.2023	E*	-	-

Notes:

- * An emphasis of matter was issued to alert users of the statements to the fact that special purpose financial statements had been prepared.
- ¹ Only councils prepare sustainability statements (not local government-related entities).
- ² Ministerial extensions may only be obtained for councils (not local government-related entities).
- ³ The legal name of the controlled entity changed from 'Major Events Gold Coast Pty Ltd' to 'Experience Gold Coast Pty Ltd' on 5 July 2023.
- ⁴ We included an emphasis of matter in our audit reports for Invest Logan Pty Ltd to alert users that the financial statements were prepared on a basis other than a going concern. The company's sole shareholder, Logan City Council, approved on 22 March 2023, the orderly cessation of activities of its controlled entity with a view to carrying out a voluntary deregistration process and transferring its remaining net assets to the council.
- ⁵ We included an emphasis of matter in our audit reports for Mackay Region Enterprises Pty Ltd to alert users that the company has ceased trading, and that on 23 November 2022 it was resolved the company be wound up. The company is dependent upon the ongoing financial support of Mackay Regional Council for the period from the closure of its bank account on 11 April 2023 until its deregistration date.
- ⁶ The legal name of the council has changed from 'Moreton Bay Regional Council' to 'Moreton Bay City Council'. The Queensland Government affirmed this change, which was legislatively amended on 28 July 2023.
- ⁷ If asked by a minister or public sector entity, and if the Auditor-General considers there is public interest, a financial audit of non-public sector entities may be performed 'by arrangement'.
- ⁸ City of Logan Charitable Trust changed its name from City of Logan Mayor's Charity Trust during the year.

Source: Queensland Audit Office.

The following figure details the types of audit opinions we issued in accordance with Australian auditing standards for the 2022–23 financial year, for jointly controlled entities (entities controlled by multiple councils and other public sector entities).



Figure F2
Our audit opinions for jointly controlled entities' financial reports for 2022–23

Entity	Date audit opinion issued	Type of audit opinion issued
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix D for definitions of these terms.)		
Central Western Queensland Remote Area Planning and Development Board (RAPAD)	27.11.2023	E*
Council of Mayors (SEQ) Pty Ltd	Not Complete	-
Local Government Association of Queensland Ltd	05.10.2023	U
• Local Buy Trading Trust	27.09.2023	Q ¹
• Peak Services Legal Pty Ltd	27.09.2023	E ²
• Peak Services Holdings Pty Ltd	27.09.2023	E ²
• Peak Services Pty Ltd	27.09.2023	E ²
Major Brisbane Festivals Pty Ltd ³	Not Complete	-
Queensland Local Government Mutual (LGM Queensland)	04.12.2023	U
Queensland Local Government Workers Compensation Self-Insurance Scheme (trading as Local Government Workcare)	04.12.2023	U
SEQ Regional Recreational Facilities Pty Ltd	Not Complete	-
Townsville Breakwater Entertainment Centre Joint Venture	Not Complete	-
Western Queensland Local Government Association	Not Complete	-

Notes:

- * An emphasis of matter was issued to alert users of the statements to the fact that special purpose financial statements had been prepared.
- ¹ We qualified our audit opinion for Local Buy Trading Trust because it was unable to provide us with enough evidence to confirm its revenue was complete. We also qualified our 2021–22 audit opinion for the same reason.
- ² We included an emphasis of matter in our audit opinions for Peak Services Holdings Pty Ltd, Peak Services Legal Pty Ltd, and Peak Services Pty Ltd to alert users of the financial statements of the entities' financial dependence on the Local Government Association of Queensland Ltd.
- ³ The financial year of Major Brisbane Festivals Pty Ltd was 1 January 2023 to 31 December 2023. The 2023 audit opinion has therefore not yet been issued.

Source: Queensland Audit Office.