

G. 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 G1
Entities exempt from audit by the Auditor-General

Entity	Audit firm who performs the audit	Date opinion issued	Opinion
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix D for definitions of these terms.)			
Exempt local government entities – small in size and of low risk (s.30A of the <i>Auditor-General Act 2009</i>)			
Central Queensland Regional Organisation of Councils Limited	Evans Edwards & Associates Pty Ltd	10.11.2023	E*
Drive Inland Promotions Association Inc	KBP Audit Services	03.11.2023	U
Far North Queensland Regional Organisation of Councils	Jessups	29.09.2023	E*
Gulf Savannah Development Inc	SBB Partners	Not complete	-
North West Queensland Regional Organisation of Councils	SBB Partners	07.11.2023	U
Regional Queensland Council of Mayors Inc ¹	SBB Partners	Not complete	-
South West Queensland Regional Organisation of Councils	UHY Haines Norton	Not complete	-
Torres Cape Indigenous Council Alliance (TCICA) Inc	Grant Thornton Audit Pty Ltd	14.12.2023	E*
Whitsunday ROC Limited ²	SBB Partners	Not complete	-
Wide Bay Burnett Regional Organisation of Councils Inc	Advice Centre	21.12.2023	Q ³ , E*
Exempt local government entities – foreign-based controlled entities (s.32 of the <i>Auditor-General Act 2009</i>)			
Gold Coast City Council Insurance Company Limited	PricewaterhouseCoopers CI LLP	17.08.2023	U

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 The financial statements of the Regional Queensland Council of Mayors Inc will be for the period 1 April 2022 to 31 March 2023.

² Whitsunday ROC Limited trades as Greater Whitsunday Council of Mayors.

³ The audit opinion for Wide Bay Burnett Regional Organisation of Councils Inc was qualified because it was unable to provide the auditor enough evidence to confirm its revenue was complete.

Source: *Queensland Audit Office*.

