

J. 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 2022* (Report 11: 2022–23).

Figure J1
Audit opinions issued for prior financial years

Entity	Legislative deadline	Date audit opinion issued	Type of audit opinion issued
Bollon South Water Authority	31.08.2019	30.01.2024	Qualified
Bollon South Water Authority	31.08.2018	12.09.2023	Qualified
Bollon South Water Authority	31.08.2017	24.05.2023	Qualified
Bollon West Water Authority	31.08.2022	03.04.2023	Qualified
Cassowary Coast River Improvement Trust	31.08.2022	13.03.2023	Unmodified
genomiQa Pty Ltd (controlled by The Council of the Queensland Institute of Medical Research)	31.10.2022	19.04.2023	Unmodified – EOM and EOM*
Herbert River Improvement Trust	31.08.2019	17.07.2023	Unmodified
Herbert River Improvement Trust	31.08.2018	30.03.2023	Unmodified
Roadvale Water Board	31.08.2022	23.03.2023	Unmodified
Sunshine Coast Health Institute*	–	28.03.2023	Unmodified – EOM

Note: *This entity has a financial year end of 31 December. 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 only certain accounting standards were used in the preparation of the report, and the report was not intended for other users.

Source: *Queensland Audit Office*.

