

C. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions issued in accordance with Australian auditing standards for the 2019 financial year.

Figure C1
Our opinions for education sector financial reports for 2019

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Departments	Department of Education*	28.08.2019	Unmodified
	Department of Employment, Small Business and Training*	30.08.2019	Unmodified
Universities and their controlled entities (whose finances and operations are controlled by one of the education entities)	Central Queensland University	20.02.2020	Unmodified
	• C Management Services Pty Ltd	20.02.2020	Unmodified
	• CQU Travel Centre Pty Ltd	20.02.2020	Unmodified
	Griffith University	24.02.2020	Unmodified
	James Cook University	27.02.2020	Unmodified
	Queensland University of Technology	28.02.2020	Unmodified
	• Creative Industries Precinct Pty Ltd	19.02.2020	Unmodified—EOM
	• QUT Enterprise Holdings Trust	19.02.2020	Unmodified—EOM
	• qutbluebox Pty Ltd	19.02.2020	Unmodified—EOM
	• qutbluebox Trust	19.02.2020	Unmodified—EOM
	The University of Queensland	28.02.2020	Unmodified
	• University of Queensland Foundation Trust	28.02.2020	Unmodified—EOM
	• UQ Investment Trust	28.02.2020	Unmodified—EOM
	University of Southern Queensland	25.02.2020	Unmodified
	University of the Sunshine Coast	21.02.2020	Unmodified
Grammar schools	Board of Trustees of the Brisbane Girls Grammar School	25.02.2020	Unmodified
	Board of Trustees of the Brisbane Grammar School	18.02.2020	Unmodified



Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	Board of Trustees of the Ipswich Girls' Grammar School	28.02.2020	Unmodified
	Board of Trustees of the Ipswich Grammar School	28.02.2020	Unmodified
	Board of Trustees of the Rockhampton Girls Grammar School	26.02.2020	Unmodified
	Board of Trustees of the Rockhampton Grammar School	21.02.2020	Unmodified
	Board of Trustees of the Toowoomba Grammar School	27.02.2020	Unmodified
	Board of Trustees of the Townsville Grammar School	27.02.2020	Unmodified
Statutory bodies	TAFE Queensland*	26.08.2019	Unmodified
	Queensland College of Teachers	18.02.2020	Unmodified
	Queensland Curriculum and Assessment Authority*	29.08.2019	Unmodified
	Non-State Schools Accreditation Board*	05.08.2019	Unmodified
Jointly-controlled entities	Queensland Cyber Infrastructure Foundation Ltd	08.04.2020	Unmodified
	Sunshine Coast Health Institute	03.03.2020	Unmodified—EOM
Audited by arrangement	Translational Research Institute Trust	20.03.2020	Unmodified—EOM

Note: * Opinion also included in the *Queensland state government: 2018–19 results of financial audits* (Report 8: 2019–20).

EOM—emphasis of matter.

Audited by arrangement—an audit of an entity that is not a Queensland public sector company.

Source: *Queensland Audit Office*.



The Auditor-General approved exemptions from audit for the following entities (under s. 32 *Auditor-General Act 2009* being entities based outside of Australia. These entities are still required to arrange for an audit to be completed).

Figure C2
Entities exempt from audit by the Auditor-General

Entity	Location	Audit firm	Date audit opinion issued	Type of audit opinion issued
Controlled entities of Central Queensland University				
CQU Development Pte Ltd	Singapore	TKNP International	24.03.2020	Unmodified
Controlled entities of James Cook University				
James Cook University Pte Ltd	Singapore	Baker Tilly TFW LLP	17.02.2020	Unmodified
James Cook Holdings Pte Ltd	Singapore	Baker Tilly TFW LLP	17.02.2020	Unmodified

Source: Queensland Audit Office.

