

E. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions we issued in accordance with Australian auditing standards for the 2019–20 financial year.

Figure E1
Our audit opinions for local government sector financial reports for 2019–20

Audit	Date opinions 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 K for definitions of these terms.)				
Councils and controlled entities				
Aurukun Shire Council	13.10.2020	U	E*	-
Balonne Shire Council	13.10.2020	U	E*	-
Banana Shire Council	22.10.2020	U	E*	-
Barcaldine Regional Council	30.10.2020	U	E*	-
Barcoo Shire Council	29.01.2021	U	E*	31.01.2021
Blackall-Tambo Regional Council	13.10.2020	U	E*	-
Boulia Shire Council	16.12.2020	U	E*	31.12.2020
Brisbane City Council	13.08.2020	U	E*	-
• Brisbane Green Heart CitySmart Pty Ltd	12.08.2020	U	-	-
• Brisbane Marketing Pty Ltd	30.09.2020	U	-	-
• Brisbane Powerhouse Foundation	08.10.2020	U	-	-
• Brisbane Powerhouse Pty Ltd	08.10.2020	U	-	-
• Brisdev Trust	30.07.2020	E*	-	-
• CBIC Investment Pty Ltd	30.07.2020	E*	-	-
• City of Brisbane Investment Corporation Pty Ltd	30.07.2020	U	-	-
• City Parklands Services Pty Ltd	04.08.2020	U	-	-
• Museum of Brisbane Pty Ltd	24.08.2020	U	-	-
• Museum of Brisbane Trust	24.08.2020	E*	-	-
• Oxley Creek Transformation Pty Ltd	08.10.2020	U	-	-
• TradeCoast Land Pty Ltd	Not complete	-	-	-
Bulloo Shire Council	12.10.2020	U	E*	-

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Bundaberg Regional Council	09.10.2020	U	E*	-
Burdekin Shire Council	21.09.2020	U	E*	-
Burke Shire Council	13.10.2020	U	E*	-
Cairns Regional Council	24.09.2020	U	E*	-
• Cairns Regional Gallery Arts Trust	17.09.2020	E*	-	-
• Cairns Art Gallery Limited	17.09.2020	E*	-	-
Carpentaria Shire Council	30.10.2020	U	E*	-
Cassowary Coast Regional Council	21.10.2020	U	E*	-
Central Highlands Regional Council	10.12.2020	U	E*	31.12.2020
• Central Highlands (Qld) Housing Company Limited	10.12.2020	E*	-	-
• Central Highlands Development Corporation Ltd	12.10.2020	U	-	-
Charters Towers Regional Council	30.10.2020	U	E*	-
Cherbourg Aboriginal Shire Council	13.10.2020	U	E*	-
Cloncurry Shire Council	16.04.2021	U	E*	-
Cook Shire Council	26.11.2020	U	E*	31.12.2020
Council of the City of Gold Coast	12.10.2020	U	E*	-
• Broadbeach Alliance Limited	30.09.2020	E	-	-
• Connecting Southern Gold Coast Limited	01.10.2020	E	-	-
• HOTA Gold Coast Pty Ltd	15.10.2020	U	-	-
• Surfers Paradise Alliance Limited	09.10.2020	E	-	-
• Major Events Gold Coast Pty Ltd	28.09.2020	U	-	-
Croydon Shire Council	13.10.2020	U	E*	-
Diamantina Shire Council	11.11.2020	U	E*	-
Doomadgee Aboriginal Shire Council	30.10.2020	U	E*	-
Douglas Shire Council	12.10.2020	U	E*	-
Etheridge Shire Council	11.12.2020	U	E*	-
Flinders Shire Council	21.10.2020	U	E*	-
Fraser Coast Regional Council	08.10.2020	U	E*	-
• Fraser Coast Tourism & Events Ltd	02.12.2020	E*	-	-
Gladstone Regional Council	16.11.2020	U	E*	04.01.2021

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• Gladstone Airport Corporation	10.12.2020	U	-	-
Goondiwindi Regional Council	31.08.2020	U	E*	-
Gympie Regional Council	30.10.2020	U	E*	-
• Rattler Railway Company Ltd	05.11.2020	U	-	-
Hinchinbrook Shire Council	13.10.2020	U	E*	-
Hope Vale Aboriginal Shire Council	31.07.2020	U	E*	-
Ipswich City Council	13.10.2020	U	E*	-
• Cherish the Environment Foundation Ltd	Not complete	-	-	-
• Ipswich Arts Foundation Trust	01.04.2021	U	-	-
• Ipswich City Enterprises Investments Pty Ltd	06.11.2020	E	-	-
• Ipswich City Enterprises Pty Ltd	06.11.2020	E	-	-
• Ipswich City Properties Pty Ltd	06.11.2020	E	-	-
Isaac Regional Council	08.10.2020	U	E*	-
• Isaac Affordable Housing Fund Pty Ltd	02.03.2021	E*	-	-
• Isaac Affordable Housing Trust	02.03.2021	E*	-	-
• Moranbah Early Learning Centre Pty Ltd	02.03.2021	E*	-	-
Kowanyama Aboriginal Shire Council	03.12.2020	U	E*	31.12.2020
Livingstone Shire Council	28.10.2020	U	E*	-
Lockhart River Aboriginal Shire Council	30.10.2020	U	E*	-
• Lockhart River Aerodrome Company Pty Ltd	31.10.2020	U	-	-
Lockyer Valley Regional Council	22.09.2020	U	E*	-
Logan City Council	04.09.2020	U	E*	-
• Invest Logan Pty Ltd	29.09.2020	U	-	-
Longreach Regional Council	19.02.2021	U	E*	22.02.2021
Mackay Regional Council	25.11.2020	U	E*	30.11.2020
• Artspace Mackay Foundation	28.08.2020	Q E* E	-	-
• Mackay Region Enterprises Pty Ltd	04.03.2021	U	-	-
Mapoon Aboriginal Shire Council	30.10.2020	U	E*	-

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Maranoa Regional Council	09.10.2020	U	E*	-
Mareeba Shire Council	25.09.2020	U	E*	-
McKinlay Shire Council	13.10.2020	U	E*	-
Moreton Bay Regional Council	13.10.2020	U	E*	-
Mornington Shire Council	13.10.2020	U	E*	-
Mount Isa City Council	30.10.2020	E	E*	-
• Mount Isa City Council Owned Enterprises Pty Ltd	Not complete	-	-	-
Murweh Shire Council	13.10.2020	U	E*	-
Napranum Aboriginal Shire Council	12.10.2020	U	E*	-
Noosa Shire Council	26.10.2020	U	E*	-
North Burnett Regional Council	24.11.2020	U	E*	31.12.2020
Northern Peninsula Area Regional Council	13.10.2020	U	E*	-
Palm Island Aboriginal Shire Council	Not complete	-	-	28.02.2021
• Palm Island Community Company Limited	29.10.2020	U	-	-
Paroo Shire Council	26.02.2021	U	E*	28.04.2021
Porpuraaw Aboriginal Shire Council	10.09.2020	U	E*	-
Quilpie Shire Council	13.10.2020	U	E*	-
Redland City Council	30.09.2020	U	E*	-
• Redland Investment Corporation Pty Ltd	04.09.2020	U	-	-
Richmond Shire Council	Not complete	-	-	31.12.2020
• The Kronosaurus Kormer Board Inc.	Not complete	-	-	-
Rockhampton Regional Council	06.10.2020	U	E*	-
Scenic Rim Regional Council	30.09.2020	U	E*	-
Somerset Regional Council	13.10.2020	U	E*	-
South Burnett Regional Council	02.10.2020	U	E*	-
• South Burnett Community Hospital Foundation Limited	15.10.2020	U	-	-
Southern Downs Regional Council	13.10.2020	U	E*	-
Sunshine Coast Regional Council	13.10.2020	U	E*	-



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• SunCentral Maroochydore Pty Ltd	18.09.2020	U	-	-
• Sunshine Coast Arts Foundation Pty Ltd	13.11.2020	E*	-	-
Tablelands Regional Council	12.10.2020	U	E*	-
Toowoomba Regional Council	28.09.2020	U	E*	-
• Empire Theatres Foundation	02.10.2020	U	-	-
• Empire Theatres Projects Pty Ltd	02.10.2020	U	-	-
• Empire Theatres Pty Ltd	02.10.2020	U	-	-
• Jondaryan Woolshed Pty Ltd	24.09.2020	U	-	-
• Toowoomba and Surat Basin Enterprise Pty Ltd	14.10.2020	U	-	-
• TSBE Export and Investment Development Limited	17.08.2020	E E*	-	-
Torres Shire Council	13.10.2020	U	E*	-
Torres Strait Island Regional Council	13.10.2020	U	E*	-
Townsville City Council	12.10.2020	U	E*	-
Western Downs Regional Council	08.10.2020	U	E*	-
Whitsunday Regional Council	28.08.2020	U	E*	-
Winton Shire Council	12.10.2020	U	E*	-
• Waltzing Matilda Centre Ltd	29.10.2020	U	-	-
Woorabinda Aboriginal Shire Council	19.03.2021	U	E*	31.01.2021
• Woorabinda Pastoral Company Pty Limited	29.03.2021	E*	-	-
Wujal Wujal Aboriginal Shire Council	29.10.2020	E	E*	-
Yarrabah Aboriginal Shire Council	13.10.2020	U	E*	-
Jointly controlled entities				
Central Western Queensland Remote Area Planning and Development Board (RAPAD) ³	24.02.2021	E*	-	-
Council of Mayors (SEQ) Pty Ltd	03.11.2020	U	-	-
Local Government Association of Queensland Ltd	30.09.2020	U	-	-
• Local Buy Trading Trust	29.09.2020	Q	-	-
• QPG Shared Services Support Centres Joint Venture	19.20.2020	E E*	-	-
• Peak Services Pty Ltd	29.09.2020	E	-	-

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• Peak Services Holding Pty Ltd	29.09.2020	U	-	-
• Peak Services Legal Pty Ltd	29.09.2020	U	-	-
Major Brisbane Festivals Pty Ltd ³	Not complete ⁴	-	-	-
• Brisbane Festival Limited ³	Not complete ⁴	-	-	-
Queensland Local Government Mutual	30.11.2020	U	-	-
Queensland Local Government Workers Compensation Self-Insurance Scheme (trading as Local Government Workcare)	30.11.2020	U	-	-
SEQ Regional Recreational Facilities Pty Ltd	20.10.2020	U	-	-
South West Queensland Local Government Association ⁵	30.09.2020	E*	-	-
Torres Cape Indigenous Council Alliance ⁶	31.07.2020	U	-	-
Townsville Breakwater Entertainment Centre Joint Venture	10.02.2021	E E*	-	-
Western Queensland Local Government Association	Not complete	-	-	-
Whitsunday ROC Limited	04.03.2021	U	-	-
By arrangement audits				
City of Logan Mayor's Charity Trust	29.01.2021	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.
- Only councils prepare sustainability statements (not local government-related entities).
 - Ministerial extensions may only be obtained for councils (not local government-related entities).
 - In 2018–19, Brisbane Festival Limited, Major Brisbane Festival Pty Ltd and Central Western Queensland Remote Area Planning and Development Board (RAPAD) were exempt from audit by the Auditor-General. From 2019–20, the Auditor-General resumed responsibility for conducting these audits.
 - The financial year of Brisbane Festival Limited and the Major Brisbane Festival Pty Ltd was 1 January 2020 to 31 December 2020. The 2019–20 audit opinion has therefore not yet been issued. Refer to Appendix H for details of the 2018–19 audit opinion.
 - The financial year end for South West Queensland Local Government Association is 31 March 2020.
 - Torres Cape Indigenous Council Alliance is jointly-controlled by several councils. We did not audit the entity in 2019–20 because we were only informed that the entity was not dormant after year end. The 2019–20 audit was performed by MGI Business Solutions.

Source: Queensland Audit Office.