

G. Entities exempted from audit by the Auditor-General

The Auditor-General approved exemptions from audit for the following entities.

Figure G1
Entities exempt from audit by the Auditor-General

Entity	Audit firm	Date audit opinion issued	Type of audit opinion issued
Small in size and low-risk entities exempt under section 30A of the <i>Auditor-General Act 2009</i>			
Mt Gravatt Showgrounds Trust*	Vincents	03.06.2021	Unmodified – EOM
Surveyors Board of Queensland	PKF Brisbane Audit	05.08.2021	Unmodified
The Board of Trustees of Newstead House	William Buck	31.08.2021	Unmodified – EOM
Foreign-based controlled entities exempt under section 32 of the <i>Auditor-General Act 2009</i> – Controlled by Queensland Law Society Incorporated			
Lexon Insurance Pte Ltd	PWC Singapore	24.08.2021	Unmodified
Foreign-based controlled entities exempt under section 32 of the <i>Auditor-General Act 2009</i> – Controlled by QIC Limited			
QIC European Investment Services	KPMG	10.09.2021	Unmodified
QIC US Management Incorporated	KPMG	24.08.2021	Unmodified – EOM

Notes: * Year-end date 30 April. EOM – emphasis of matter.

Source: *Queensland Audit Office*.

