

E. Audit opinions for entities preparing financial reports

The following figures detail the types of audit opinions we issued, in accordance with Australian auditing standards, for the 2021–22 financial year.

Figure E1
Our audit opinions for local government sector financial reports for 2021–22

Entity	Date opinion 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 C for definitions of these terms.)				
Councils and their controlled entities				
Aurukun Shire Council	12.10.2022	U	E*	-
Balonne Shire Council	28.10.2022	U	E*	-
Banana Shire Council	31.10.2022	U	E*	-
Barcaldine Regional Council	31.10.2022	U	E*	-
Barcoo Shire Council	19.10.2022	U	E*	-
Blackall-Tambo Regional Council	31.10.2022	U	E*	-
Boulia Shire Council	12.12.2022	U	E*	31.12.2022
Brisbane City Council	15.08.2022	U	E*	-
• Allara SPV Trust	29.07.2022	E*	-	-
• Brisbane City Council Appeal for the Lord Mayor's Charitable Trust	20.09.2022	E*	-	-
• Brisbane Economic Development Agency Pty Ltd	27.09.2022	U	-	-
• Brisbane Powerhouse Foundation	05.10.2022	U	-	-
• Brisbane Powerhouse Pty Ltd	05.10.2022	U	-	-
• Brisbane Sustainability Agency Pty Ltd	28.10.2022	U	-	-
• City of Brisbane Investment Corporation Pty Ltd	01.08.2022	U	-	-
• City Parklands Services Pty Ltd	27.09.2022	U	-	-
• Museum of Brisbane Pty Ltd	25.10.2022	U	-	-
• Museum of Brisbane Trust	25.10.2022	E*	-	-
• Oxley Creek Transformation Pty Ltd	28.10.2022	E ³	-	-
• TradeCoast Land Pty Ltd	17.11.2022	E ³	-	-
Bulloo Shire Council	31.10.2022	U	E*	-
Bundaberg Regional Council	07.10.2022	U	E*	-
Burdekin Shire Council	08.09.2022	U	E*	-
Burke Shire Council	31.10.2022	U	E*	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key:				
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Councils and their controlled entities				
Cairns Regional Council	16.09.2022	U	E*	-
• Cairns Art Gallery Limited	14.11.2022	U	-	-
Carpentaria Shire Council	31.10.2022	U	E*	-
Cassowary Coast Regional Council	14.10.2022	U	E*	-
Central Highlands Regional Council	31.10.2022	U	E*	-
• Central Highlands (Qld) Housing Company Limited	Not Complete	-	-	-
• Central Highlands Development Corporation Ltd	31.10.2022	U	-	-
Charters Towers Regional Council	31.10.2022	U	E*	-
Cherbourg Aboriginal Shire Council	21.10.2022	U	E*	-
Cloncurry Shire Council	25.01.2023	U	E*	-
Cook Shire Council	13.10.2022	U	E*	-
Council of the City of Gold Coast	29.09.2022	U	E*	-
• HOTA Gold Coast Pty Ltd	06.10.2022	U	-	-
• Major Events Gold Coast Pty Ltd	20.09.2022	U	-	-
Croydon Shire Council	17.11.2022	U	E*	-
Diamantina Shire Council	31.10.2022	U	E*	-
Doomadgee Aboriginal Shire Council	31.10.2022	U	E*	-
Douglas Shire Council	12.10.2022	U	E*	-
Etheridge Shire Council	14.12.2022	U	E*	30.11.2022
Flinders Shire Council	27.10.2022	U	E*	-
Fraser Coast Regional Council	29.09.2022	U	E*	-
• Fraser Coast Tourism & Events Ltd	15.12.2022	E*	-	-
Gladstone Regional Council	28.10.2022	U	E*	-
• Gladstone Airport Corporation	11.10.2022	U	-	-
Goondiwindi Regional Council	21.09.2022	U	E*	-
Gympie Regional Council	06.03.2023	U	E*	28.02.2023
• Rattler Railway Company Ltd	16.12.2022	E ⁴	-	-
Hinchinbrook Shire Council	31.10.2022	U	E*	-
Hope Vale Aboriginal Shire Council	29.07.2022	U	E*	-
Ipswich City Council	28.10.2022	U	E*	-
• Cherish the Environment Foundation Ltd	Not Complete	-	-	-
• Ipswich Arts Foundation Trust	28.11.2022	U	-	-
• Ipswich City Enterprises Investments Pty Ltd	08.11.2022	E ⁵	-	-
• Ipswich City Enterprises Pty Ltd	08.11.2022	E ⁵	-	-
Isaac Regional Council	28.10.2022	U	E*	-
• Isaac Affordable Housing Fund Pty Ltd	15.12.2022	E*	-	-

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Councils and their controlled entities				
• Isaac Affordable Housing Trust	15.12.2022	E*	-	-
• Moranbah Early Learning Centre Pty Ltd	14.12.2022	E*	-	-
Kowanyama Aboriginal Shire Council	11.10.2022	U	E*	-
Livingstone Shire Council	31.10.2022	U	E*	-
Lockhart River Aboriginal Shire Council	31.10.2022	U	E*	-
• Lockhart River Aerodrome Company Pty Ltd	31.10.2022	U	-	-
Lockyer Valley Regional Council	16.12.2022	U	E*	31.12.2022
Logan City Council	14.09.2022	U	E*	-
• Invest Logan Pty Ltd	30.08.2022	U	-	-
Longreach Regional Council	27.10.2022	U	E*	-
Mackay Regional Council	10.10.2022	U	E*	-
• Mackay Region Enterprises Pty Ltd	Not Complete	-	-	-
Mapoon Aboriginal Shire Council	31.10.2022	U	E*	-
Maranoa Regional Council	18.10.2022	U	E*	-
Mareeba Shire Council	05.10.2022	U	E*	-
McKinlay Shire Council	13.10.2022	U	E*	-
Moreton Bay Regional Council	12.10.2022	U	E*	-
• Millovate Pty Ltd	28.10.2022	U	-	-
Mornington Shire Council	Not Complete	-	-	30.06.2023
Mount Isa City Council	24.10.2022	U	E*	-
• Mount Isa City Council Owned Enterprises Pty Ltd	19.10.2022	U	-	-
Murweh Shire Council	24.10.2022	U	E*	-
Napranum Aboriginal Shire Council	25.10.2022	U	E*	-
Noosa Shire Council	26.10.2022	U	E*	-
North Burnett Regional Council	16.03.2023	U	E*	30.11.2022
Northern Peninsula Area Regional Council	Not Complete	-	-	28.02.2023
Palm Island Aboriginal Shire Council	Not Complete	-	-	30.05.2023
Paroo Shire Council	28.10.2022	U	E*	-
Porpuraaw Aboriginal Shire Council	08.09.2022	U	E*	-
Quilpie Shire Council	31.10.2022	U	E*	-
Redland City Council	19.09.2022	U	E*	-
• Redland Investment Corporation Pty Ltd	27.09.2022	U	-	-
Richmond Shire Council	24.04.2023	E ⁶	E*	16.12.2022
• The Kronosaurus Korner Board Inc	27.09.2022	E*	-	-
Rockhampton Regional Council	13.10.2022	U	E*	-
Scenic Rim Regional Council	07.10.2022	U	E*	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
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Councils and their controlled entities				
Somerset Regional Council	11.10.2022	U	E*	-
South Burnett Regional Council	13.10.2022	U	E*	-
• South Burnett Community Hospital Foundation Limited	21.04.2023	U	-	-
Southern Downs Regional Council	18.10.2022	U	E*	-
Sunshine Coast Regional Council	10.10.2022	U	E*	-
• SunCentral Maroochydore Pty Ltd	21.09.2022	U	-	-
• Sunshine Coast Arts Foundation Ltd	20.09.2022	U	-	-
Tablelands Regional Council	31.10.2022	U	E*	-
Toowoomba Regional Council	30.09.2022	U	E*	-
• Empire Theatre Projects Pty Ltd	29.09.2022	E ⁷	-	-
• Empire Theatres Foundation	29.09.2022	U	-	-
• Empire Theatres Pty Ltd	29.09.2022	U	-	-
• Jondaryan Woolshed Pty Ltd	29.09.2022	E ⁷	-	-
• Toowoomba and Surat Basin Enterprise Pty Ltd	19.09.2022	U	-	-
Torres Shire Council	31.10.2022	U	E*	-
Torres Strait Island Regional Council	19.09.2022	U	E*	-
Townsville City Council	05.10.2022	U	E*	-
Western Downs Regional Council	14.10.2022	U	E*	-
Whitsunday Regional Council	17.08.2022	U	E*	-
Winton Shire Council	14.10.2022	U	E*	-
• Waltzing Matilda Centre Ltd	18.10.2022	U	-	-
Woorabinda Aboriginal Shire Council	Not Complete	-	-	31.03.2023
• Woorabinda Pastoral Company Pty Ltd	Not Complete	-	-	-
Wujal Wujal Aboriginal Shire Council	26.10.2022	E ⁸	E*	-
Yarrabah Aboriginal Shire Council	13.10.2022	U	E*	-

Entity	Date opinion issued	Financial statement opinion	Current year sustainability statement opinion ¹	Ministerial extension issued to date ²
Opinion key:				
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Councils and their controlled entities				
By-arrangements audits⁹				
City of Logan Mayor's Charity Trust	16.06.2023	E*	-	-
The Josephine Ulrick and Win Schubert Foundation for the Arts	21.10.2022	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.
- ¹ Only councils prepare sustainability statements (not local government-related entities).
- ² Ministerial extensions may only be obtained for councils (not local government-related entities).
- ³ We included an emphasis of matter in our audit reports for Oxley Creek Transformation Pty Ltd and TradeCoast Land Pty Ltd to alert users of the statements that these entities had ceased trading and would be wound up in future.
- ⁴ We included an emphasis of matter in our audit report for Rattler Railway Company Ltd to alert users of the statements that the company's liabilities are higher than its assets. The company also plans to stop being a controlled entity of Gympie Regional Council.
- ⁵ We included an emphasis of matter in our audit reports for Ipswich City Enterprises Investments Pty Ltd and Ipswich City Enterprises Pty Ltd to alert users that the director for each entity intends to deregister the companies and transfer operations to their parent entity, Ipswich City Council.
- ⁶ We included an emphasis of matter in our audit report for Richmond Shire Council to highlight that a material change was required to the previous financial statements certified 6 March 2023, and they have been replaced by the version certified 24 April 2023.
- ⁷ We included an emphasis of matter in our audit reports for Empire Theatres Projects Pty Ltd and Jondaryan Woolshed Pty Ltd because the operations of these entities have been transferred to their parent entities (Empire Theatres Pty Ltd and Toowoomba Regional Council) and they will be wound up.
- ⁸ We included an emphasis of matter in our audit report for Wujal Wujal Aboriginal Shire Council to highlight uncertainty over its ability to repay its debts as and when they arise.
- ⁹ Where asked by a minister or public sector entity, and where the Auditor-General considers there is public interest, a financial audit of non-public sector entities may be performed 'by arrangement'.

Source: Queensland Audit Office.



The following figure details the types of audit opinions issued in accordance with Australian auditing standards for the 2021–22 financial year, for jointly controlled entities (entities controlled by multiple councils and other public sector entities).

Figure E2
Our audit opinions for jointly controlled entities' financial reports for 2021–22

Entity	Date audit opinion issued	Type of audit opinion issued
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix C for definitions of these terms.)		
Central Western Queensland Remote Area Planning and Development Board (RAPAD)	12.12.2022	E*
Council of Mayors (SEQ) Pty Ltd	16.12.2022	U
Local Government Association of Queensland Ltd	04.10.2022	U
• Local Buy Trading Trust	04.10.2022	Q ¹
• Peak Services Legal Pty Ltd	04.10.2022	U
• Peak Services Holdings Pty Ltd	04.10.2022	E ²
• Peak Services Pty Ltd	04.10.2022	E ²
Major Brisbane Festivals Pty Ltd ³	28.04.2023	E*
Queensland Local Government Mutual Liability Pool (LGM Queensland)	29.11.2022	U
Queensland Local Government Workers Compensation Self-Insurance Scheme (trading as Local Government Workcare)	30.11.2022	U
SEQ Regional Recreational Facilities Pty Ltd	16.12.2022	U
South West Queensland Regional Organisation of Councils Inc	15.12.2022	E*
Townsville Breakwater Entertainment Centre Joint Venture	02.05.2023	E ⁴
Western Queensland Local Government Association	Not Complete	-

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 We qualified our audit opinion for Local Buy Trading Trust because it was unable to provide us with enough evidence to confirm its revenue was complete. We also qualified our 2020–21 audit opinion for the same reason.

² We included an emphasis of matter in our audit opinions for Peak Services Holdings Pty Ltd and Peak Services Pty Ltd to alert users of the financial statements of the entities' financial dependence on their ultimate parent, the Local Government Association of Queensland Ltd.

³ The financial year of Major Brisbane Festivals Pty Ltd was 1 January 2022 to 31 December 2022. The 2022 audit opinion has therefore not yet been issued.

⁴ We included an emphasis of matter in our audit report for Townsville Breakwater Entertainment Centre Joint Venture to highlight the net loss made by the entity.

Source: Queensland Audit Office.