

G. Entities exempt from audit by the Auditor-General

We will not issue opinions on several entities because they are exempt from audit by the Auditor-General. These audits are performed by other organisations. The following table lists the entities, grouped by the reasons for the exemptions.

Figure G1
Entities exempt from audit by the Auditor-General

Entity	Audit firm who performs the audit	Date opinion issued	Opinion
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix C for definitions of these terms.)			
Exempt local government entities – small in size and of low risk (s. 30A of the Auditor-General Act 2009)			
Central Queensland Regional Organisation of Councils Limited	Evans Edwards & Associates Pty Ltd	12.11.2025	E*
Drive Inland Promotions Association Inc	KBP Audit Services	08.12.2025	E*
Far North Queensland Regional Organisation of Councils	Jessups	02.10.2025	E*
Gulf Savannah Development Inc	SBB Partners	13.11.2025	E*
North West Queensland Regional Organisation of Councils	SBB Partners	05.08.2025	E*
Regional Queensland Council of Mayors Inc ¹	SBB Partners	Not complete	-
South West Queensland Regional Organisation of Councils	UHY Haines Norton	19.12.2025	E*
Torres Cape Indigenous Council Alliance (TCICA) Inc	Grant Thornton Audit Pty Ltd	12.11.2025	E*
Whitsunday ROC Limited ²	SBB Partners	Not complete	-
Wide Bay Burnett Regional Organisation of Councils Inc	Ulton	18.11.2025	E*
Exempt local government entities – foreign-based controlled entities (s. 32 of the Auditor-General Act 2009)			
Gold Coast City Council Insurance Company Limited	PricewaterhouseCoopers CI LLP	09.09.2025	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 The financial statements of the Regional Queensland Council of Mayors Inc will be for the period 1 April 2024 to 31 March 2025.

² Whitsunday ROC Limited trades as Greater Whitsunday Council of Mayors.

Source: Queensland Audit Office.

