

I. Audit opinions issued for prior financial years

The following table contains the audit opinions issued for prior financial years that were not finalised when we issued *Local government 2024* (Report 13: 2024–25).

Figure I1
Audit opinions issued for prior financial years

Entity	Date opinion issued	Opinion	Current year sustainability statement opinion ¹
Opinion key:			
U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix C for the definitions of these terms.)			
Financial statements from 2021–22 financial year – Councils			
Woorabinda Aboriginal Shire Council	Not complete	-	-
Financial statements from 2021–22 financial year – Controlled entities			
Woorabinda Pastoral Company Pty Ltd	Not complete	-	-
Financial statements from 2022–23 financial year – Councils			
Northern Peninsula Area Regional Council	22.08.2025	U	E*
Palm Island Aboriginal Shire Council	24.04.2025	Q ²	Q ² , E*
Woorabinda Aboriginal Shire Council	Not complete	-	-
Financial statements from 2022–23 financial year – Controlled entities			
Empire Theatres Foundation	27.01.2026	Q ⁵	-
Woorabinda Pastoral Company Pty Ltd	Not complete	-	-
Financial statements from 2023–24 financial year – Councils			
Diamantina Shire Council	11.04.2025	U	E*
Mornington Shire Council	29.08.2025	U	E*
Northern Peninsula Area Regional Council	19.12.2025	U	E*
Palm Island Aboriginal Shire Council	08.01.2026	Q ²	Q ² , E*
Woorabinda Aboriginal Shire Council	Not complete	-	-
Wujal Wujal Aboriginal Shire Council	Not complete	-	-

Financial statements from 2023–24 financial year – Controlled entities

Empire Theatres Foundation	27.01.2026	E ⁵	-
Empire Theatres Pty Ltd	27.01.2026	Q ⁶	-
Ipswich Arts Foundation Trust	19.05.2025	U	-
North Rail Yard Developments Pty Ltd	Not complete	-	-
NQ Spark Pty Ltd	14.05.2025	U	-
TradeCoast Land Pty Ltd	05.09.2025	E ³	-
Woorabinda Pastoral Company Pty Ltd	Not complete	-	-

Financial statements from 2023–24 financial year – Jointly controlled entities

Major Brisbane Festivals Pty Ltd ⁴	12.05.2025	U	-
SEQ Regional Recreational Facilities Pty Ltd	05.08.2025	U	-
Townsville Breakwater Entertainment Centre Joint Venture	06.05.2025	E*E ⁶	-

Notes:

* We issued an emphasis of matter 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 We issued a qualified opinion for Palm Island Aboriginal Shire Council's 2022–23 and 2023–24 financial statements and its financial year sustainability statement. This was because the council was unable to provide enough information about the completeness and accuracy of reported revenues for landing fees, lease income, and motel income revenue to confirm that they were correctly reported. We also could not issue an opinion on the accuracy of employee benefits for matters relating to staff wages and salaries.

³ TradeCoast Land Pty Ltd intends to cease its operations. We included an emphasis of matter in our audit report as it had not been prepared on a going concern basis.

⁴ The financial year of Major Brisbane Festivals Pty Ltd was 1 January 2024 to 31 December 2024.

⁵ We issued a qualified opinion for Empire Theatres Foundation's 2022–23 financial statements due to an alleged fraud.

⁶ We issued a qualified opinion for Empire Theatres Pty Ltd 2023–24 financial statements due to an alleged fraud.

⁷ 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*.

