

F. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions issued in accordance with Australian auditing standards for the 2024–25 financial year.

We have grouped these by the new ministerial portfolios established following the machinery of government changes announced in *Administrative Arrangements Order (No.2) 2024* made by Governor in Council on 1 November 2024. Where significant functions were transferred between departments, the 2024–25 audit result for the former department has been reported under all relevant ministerial portfolios.

Unless otherwise stated, the financial year end of these entities is 30 June 2025. The legislative deadline refers to the date by which the financial statements are required to be audited. Where there is a dash (–) in the legislative deadline column, no deadline applies for that specific entity.

The table also identifies the entities that had a key audit matter included in their independent auditor’s report. We address these matters in the context of the audit of the financial report as a whole, and in forming our opinion. We do not provide a separate opinion on these matters.

DEFINITION

Key audit matters are those that, in our professional judgement, are of most significance in the audit of the financial statements. These matters mostly relate to major events and transactions that occur during the period and to those areas requiring significant accounting judgement and estimation, for example, the valuation of property, plant and equipment.

Unmodified – Emphasis of matter (EOM) is a section where the auditor highlights something important in the financial statements. This information is already correctly presented in the financial statements, but the auditor believes it is so crucial that it needs extra attention to help users understand the financial statements better.

Controlled entities (those owned by one or more public sector entities) have been grouped in the following tables in bullet points under the entity they are controlled by.

The Speaker of the Legislative Assembly of Queensland

As the chief presiding officer of the Queensland Parliament, the Speaker chairs the debates and enforces the rules to ensure orderly conduct in the Chamber. Administratively, the Speaker has control of the Parliamentary Service and is responsible for the parliament’s policies, budget, services, and administration.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Legislative Assembly of Queensland	31.08.2025	29.08.2025	No	Unmodified

Source: Queensland Audit Office.



Premier and Minister for Veterans

Responsibilities include the overall management of Queensland, Cabinet and its committees, coordinating government communication, policy development, governance, legislative drafting and publishing, protocol, intergovernmental relations, veterans' affairs, cross-border coordination, and overall public service management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of the Premier and Cabinet	31.08.2025	27.08.2025	No	Unmodified
Office of the Governor	31.08.2025	20.08.2025	No	Unmodified
Premier's Disaster Relief Appeal Fund	31.12.2025	19.12.2025	No	Unmodified – EOM
Public Sector Commission**	31.08.2025	27.08.2025	No	Unmodified
Queensland Veteran's Council	31.08.2025	29.08.2025	No	Unmodified
Office of the Queensland Integrity Commissioner*	31.08.2025	29.09.2025	No	Unmodified

Notes: *The Office was established as a statutory body on 1 July 2024 under the Integrity Act 2009.

**As a result of machinery of government changes that came into effect on 18 July 2025, the function for the Complaints Clearinghouse Program was transferred to the Department of Customer Services, Open Data and Small and Family Business.

Source: Queensland Audit Office.

Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations

Responsibilities include state development, economic development, major project impact assessment, strategic planning for priority industry sectors, capital works and program monitoring, integrated resort developments and global tourism hubs, urban growth, industrial relations, and Brisbane Olympic and Paralympic Games infrastructure.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Building and Construction Industry (Portable Long Service Leave) Authority (trading as QLEAVE)	31.08.2025	27.08.2025	No	Unmodified
Community Services Industry (Portable Long Service Leave) Authority	31.08.2025	28.08.2025	No	Unmodified
Contract Cleaning Industry (Portable Long Service Leave) Authority	31.08.2025	29.08.2025	No	Unmodified
Department of State Development, Infrastructure and Planning	31.08.2025	28.08.2025	No	Unmodified
South Bank Corporation	31.08.2025	29.08.2025	No	Unmodified
• South Bank Employing Office	31.08.2025	29.08.2025	No	Unmodified
WorkCover Queensland	31.08.2025	27.08.2025	Yes	Unmodified
• WorkCover Employing Office	31.08.2025	27.08.2025	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Economic Development Queensland*	31.08.2025	29.08.2025	Yes	Unmodified
• Economic Development Queensland Employing Office*	31.08.2025	29.08.2025	No	Unmodified

Notes: *These entities were established as a result of a corporate restructure and separation of the operational functions of the commercialised business units from the Department of State Development, Infrastructure and Planning following the *Economic Development and Other Legislation Amendment Act 2024* from 1 July 2024. This legislation had the same effect as the machinery of government changes from 1 November 2024.

Source: Queensland Audit Office.

Treasurer, Minister for Energy and Minister for Home Ownership

Responsibilities include the state budget, taxation, economic policy, mineral and petroleum royalties, energy, regulation of electricity and gas sectors, biofuels, clean energy, energy industry development, hydrogen, renewable energy, climate change, and clean economy policy and home ownership.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Backing Queensland Investment Fund ³	–	08.10.2025	No	Unmodified – EOM
CleanCo Queensland Limited ²	31.08.2025	29.08.2025	Yes	Unmodified
CS Energy Limited ²	31.08.2025	29.08.2025	Yes	Unmodified
• CS Energy Financial Services Pty Ltd	31.10.2025	26.09.2025	No	Unmodified
Debt Retirement Trust ³	–	30.09.2025	No	Unmodified – EOM
Department of Energy and Climate ⁴	31.08.2025	9.07.2025	No	Unmodified – EOM
Energy Queensland Limited ²	31.08.2025	27.08.2025	Yes	Unmodified
• Ergon Energy Queensland	31.10.2025	19.08.2025	Yes	Unmodified
Government Holdings Trust ³	–	08.10.2025	No	Unmodified – EOM
National Injury Insurance Scheme, Queensland Trust ³	–	30.09.2025	No	Unmodified – EOM
QIC Alternative Beta Fund ³	–	01.09.2025	No	Unmodified – EOM
QIC Alternative Investment Trust ³	–	01.09.2025	No	Unmodified – EOM
QIC Australian Fixed Interest Fund ³	–	29.08.2025	No	Unmodified – EOM
QIC Cash Enhanced Fund ³	–	29.08.2025	No	Unmodified – EOM
QIC Cash Fund ³	–	29.08.2025	No	Unmodified – EOM
QIC Cash Plus Fund – Government Clients	–	29.08.2025	No	Unmodified – EOM
QIC Corporate Bond Fund ⁹	–	01.10.2025	No	Unmodified – EOM
QIC Direct Opportunities Fund*	–	01.10.2025	No	Unmodified – EOM
QIC Diversified Australian Equities Fund ³	–	30.09.2025	No	Unmodified – EOM
QIC Diversified Fixed Interest Fund ⁶	–	09.07.2025	No	Unmodified – EOM

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
QIC Diversified Infrastructure Fund No. 2 ³	–	28.10.2025	No	Unmodified – EOM
QIC Global Strategy Trust No. 2A ³	–	01.09.2025	No	Unmodified – EOM
QIC Infrastructure Mandate No. 1 Trust ³	–	01.09.2025	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 1 Trust ³	–	08.10.2025	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 2 Trust ³	–	13.10.2025	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 3 Trust ³	–	08.10.2025	No	Unmodified – EOM
QIC International Equities Fund*	–	30.09.2025	No	Unmodified – EOM
QIC Limited ²	31.08.2025	29.08.2025	Yes	Unmodified
• QIC Active Retail Property Fund TT Company Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Australia Core Plus Fund TT Company Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Infrastructure Management No.2 Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Infrastructure Management Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Investments No.1 Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Investments No.2 Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Investments No.3 Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Office Fund TT Company Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Private Capital Pty Ltd	31.10.2025	29.08.2025	No	Unmodified
• QIC Property Fund TT Company Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Retail Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QIC Town Centre Fund TT Company Pty Ltd	31.10.2025	02.09.2025	No	Unmodified
• QICP Pty Ltd	31.10.2025	03.09.2025	No	Unmodified
• Queensland Hydro Pty Ltd ⁸	31.10.2025	22.08.2025	No	Unmodified – EOM
QIC Long Term Diversified Fund ³	–	01.10.2025	No	Unmodified – EOM
QIC Office Fund Group ³	–	02.09.2025	No	Unmodified
QIC Private Debt Fund – Government Clients ³	–	01.10.2025	No	Unmodified – EOM
QIC Private Equity Fund No. 1 ³	–	01.10.2025	No	Unmodified – EOM
QIC Private Equity Fund No. 2 ³	–	01.10.2025	No	Unmodified – EOM
QIC Private Equity Fund No. 3 ³	–	01.10.2025	No	Unmodified – EOM
QIC Private Equity Fund No. 5 ³	–	01.10.2025	No	Unmodified – EOM
QIC Registry Trust*	–	05.09.2025	No	Unmodified – EOM
QIC Short Term Income Fund ³	–	30.09.2025	No	Unmodified – EOM
QIC Strategy Fund No. 2 ³	–	01.09.2025	No	Unmodified – EOM

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
QIC Strategy Fund No.3 – External Managers Trust No.2 ³	–	01.09.2025	No	Unmodified – EOM
QIC US Regional Mall Fund No.1 ¹	-	Not complete	-	-
QIC US Regional Mall Fund No. 2 ¹	-	Not complete	-	-
Queensland Electricity Transmission Corp Limited (trading as Powerlink Queensland) ²	31.08.2025	28.08.2025	Yes	Unmodified
Queensland Investment Trust No. 2 ³	–	30.09.2025	No	Unmodified – EOM
Queensland Productivity Commission ⁷	31.08.2025	29.08.2025	No	Unmodified
Queensland Titles Registry Pty Ltd ³	31.10.2025	17.10.2025	No	Unmodified
Queensland Treasury ⁵	31.08.2025	28.08.2025	Yes	Unmodified
• Brisbane Port Holdings Pty Ltd	31.10.2025	15.08.2025	No	Unmodified
• DBCT Holdings Pty Ltd	31.10.2025	15.08.2025	No	Unmodified
• Queensland Lottery Corporation Pty Ltd	31.10.2025	14.08.2025	No	Unmodified
• Queensland Treasury Holdings Pty Ltd	31.10.2025	15.08.2025	No	Unmodified
Queensland Treasury Corporation	31.08.2025	25.08.2025	Yes	Unmodified
Registry Finance Pty Ltd ³	31.10.2025	17.10.2025	No	Unmodified
Registry Hold Trust ³	–	05.09.2025	No	Unmodified – EOM
Stanwell Corporation Limited ²	31.08.2025	29.08.2025	Yes	Unmodified
State Initiatives Trust ³	–	30.09.2025	No	Unmodified – EOM

Notes: 1 This entity has a financial year end of 31 December 2025.

2 The Minister for Finance, Trade, Employment and Training is also a shareholding minister for this entity.

3 Entities and trusts that are managed but not controlled by QIC Limited or its controlled entities.

4 As a result of machinery of government changes that came into effect on 1 November 2024, this entity has been abolished. The functions of energy and climate were transferred to Queensland Treasury. The function of Queensland Government procurement was transferred to the Department of Housing and Public Works.

5 Queensland Treasury is also included under the Minister for Finance, Trade, Employment and Training.

6 QIC Diversified Fixed Interest Fund was certified in July 2025 as the fund was closed.

7 Queensland Productivity Commission was established as a statutory body under the *Queensland Productivity Commission Act 2025* on 22 April 2025.

8 Queensland Hydro Pty Ltd ceased to be a controlled entity of Queensland Treasury on 11 June 2025 following the Queensland Government's transfer of oversight to the Queensland Investment Corporation (QIC).

9 QIC Corporate Bond Fund was established as an individual entity on 24 July 2024 under the QIC Corporate Bond Fund Trust Deed.

Source: Queensland Audit Office.

Attorney-General and Minister for Justice and Minister for Integrity

Responsibilities include justice administration; courts; registration of births, deaths, and marriages; Legal Aid; fair trading and consumer protection; incorporation of associations, lotteries, keno, and wagering; occupational licensing; registration of charitable and community purpose organisations; archives; integrity in government; and the Public Trustee.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Crime and Corruption Commission	31.08.2025	19.08.2025	No	Unmodified
Department of Justice	31.08.2025	29.08.2025	Yes	Unmodified
Electoral Commission of Queensland	31.08.2025	22.08.2025	No	Unmodified
Legal Aid Queensland	31.08.2025	20.08.2025	No	Unmodified
Legal Practitioners Admissions Board	31.08.2025	02.09.2025	No	Unmodified
Legal Practitioners' Fidelity Guarantee Fund**	–	29.08.2025	No	Unmodified
Office of the Information Commissioner	31.08.2025	26.08.2025	No	Unmodified
Office of the Queensland Integrity Commissioner****	31.08.2025	29.09.2025	No	Unmodified
Office of the Queensland Ombudsman	31.08.2025	15.08.2025	No	Unmodified
Professional Standards Council	31.08.2025	29.08.2025	No	Unmodified
Public Trustee of Queensland Investment Trusts*	–	29.08.2025	No	Unmodified
QCF Management Co. Ltd	31.10.2025	14.10.2025	No	Unmodified
Queensland Community Foundation*	31.10.2025	29.09.2025	No	Unmodified
Queensland Family and Child Commission	31.08.2025	26.08.2025	No	Unmodified
Queensland Human Rights Commission	31.08.2025	19.08.2025	No	Unmodified
Queensland Law Society Incorporated	31.08.2025	29.08.2025	No	Unmodified
• Law Claims Levy Fund	–	29.08.2025	No	Unmodified
• QLS Solicitor Support Pty Ltd	31.10.2025	29.08.2025	No	Unmodified
Supreme Court Library Committee	31.08.2025	15.08.2025	No	Unmodified
The Forde Foundation*	31.12.2025	30.09.2025	No	Unmodified
The Gladstone Foundation***	-	-	-	-
The Lady Bowen Trust*	31.12.2025	29.09.2025	No	Unmodified
The Public Trustee of Queensland	31.08.2025	29.08.2025	No	Unmodified
The Queensland Aboriginal and Torres Strait Islander Foundation*	31.12.2025	29.09.2025	No	Unmodified

Notes: *Entities and trusts that are managed but not controlled by The Public Trustee of Queensland.

**Fund is maintained but not controlled by the Queensland Law Society Incorporated.

***The Foundation completed its final grant round for social infrastructure and service needs in the Gladstone Region, before winding up operations in 2024–25.

****The Office was established as a statutory body on 1 July 2024 under the Integrity Act 2009.

Source: Queensland Audit Office.

Minister for Customer Services, Open Data and Minister for Small and Family Business

Responsibilities include cyber security operations and management, digital economy, open data, government information and communication technology policy and planning and shared services systems, small business advocacy, and small business capability and resilience.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Customer Services, Open Data and Small and Family Business*	31.08.2025	29.08.2025	No	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 November 2024, this department was established. The department received the functions of QLD Customer Services branch, Customer Digital Identity Services, and Customer Technology and Strategy from the Department of Transport and Main Roads, and the Complaints Clearinghouse program from Public Sector Commission, as a result of machinery of government changes that came into effect on 1 July 2025 and 21 July 2025, respectively.

Source: Queensland Audit Office.

Minister for Education and the Arts

Responsibilities include state schooling, early childhood education and care, higher education, non-state school funding, and the arts.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Board of the Queensland Museum	31.08.2025	25.08.2025	No	Unmodified
• Queensland Museum Foundation Trust	31.12.2025	11.09.2025	No	Unmodified
Department of Education	31.08.2025	27.08.2025	Yes	Unmodified
• Aboriginal Centre for the Performing Arts Pty Ltd	31.12.2025	Not complete	-	-
• Screen Queensland Pty Ltd	31.10.2025	25.08.2025	No	Unmodified
• The Queensland Music Festival Pty Ltd	30.04.2025	29.04.2025	No	Unmodified
Library Board of Queensland	31.08.2025	29.08.2025	No	Unmodified
• Queensland Library Foundation	31.10.2025	09.09.2025	No	Unmodified
Non-State Schools Accreditation Board	31.08.2025	06.08.2025	No	Unmodified
Queensland Art Gallery Board of Trustees	31.08.2025	27.08.2025	No	Unmodified
Queensland Curriculum and Assessment Authority	31.08.2025	26.08.2025	No	Unmodified
Queensland Performing Arts Trust	31.08.2025	27.08.2025	No	Unmodified
Queensland Theatre Company*	31.12.2025	27.02.2026	No	Unmodified

Note: *This entity has a financial year end of 31 December 2025.

Source: Queensland Audit Office.

Minister for Environment and Tourism and Minister for Science and Innovation

Responsibilities include environmental planning and protection policy, the Great Barrier Reef, pollution and waste management, marine and national parks management, tourism development and promotion, tourism investment attraction, science strategy, and innovation policy.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of the Environment, Science and Innovation	31.08.2025	28.08.2025	Yes	Unmodified
Queensland Trust for Nature	31.12.2025	30.09.2025	No	Unmodified
Tourism and Events Queensland	31.08.2025	28.08.2025	No	Unmodified
<ul style="list-style-type: none"> Gold Coast Events Management Ltd (trading as Events Management Queensland) 	31.08.2025	21.08.2025	No	Unmodified
<ul style="list-style-type: none"> Tourism and Events Queensland Employing Office 	31.08.2025	28.08.2025	No	Unmodified

Source: Queensland Audit Office.

Minister for Families, Seniors and Disability Services and Minister for Child Safety and the Prevention of Domestic and Family Violence

Responsibilities include community care, community recovery, community services, social inclusion, seniors, disability services, adoption, child protection services, the redress scheme for Queensland survivors of institutional child sexual abuse, carers, and prevention of domestic and family violence.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Families, Seniors, Disability Services and Child Safety*	31.08.2025	29.08.2025	Yes	Unmodified

Note: *As a result of machinery of government changes that came into effect on 4 April 2025, the department received the function of community recovery, transferred from the Department of Local Government, Water and Volunteers.

Source: Queensland Audit Office.

Minister for Finance, Trade, Employment and Training

Responsibilities include government owned enterprises, insurance, investment facilitation, trade development, employment, vocational education and training, skills and workforce development, and marketing and promotion of international education and training.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Building and Construction Industry Training Fund (Qld)*	31.12.2025	28.08.2025	No	Unmodified
Department of Trade, Employment and Training	31.08.2025	29.08.2025	Yes	Unmodified
<ul style="list-style-type: none"> BCITF (Qld) Limited 	31.12.2025	28.08.2025	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Manufacturing Skills Queensland Limited	31.10.2025	29.09.2025	No	Unmodified
Motor Accident Insurance Commission	31.08.2025	29.08.2025	No	Unmodified
Nominal Defendant	31.08.2025	28.08.2025	No	Unmodified
Queensland Competition Authority	31.08.2025	25.08.2025	No	Unmodified
Queensland Treasury**	31.08.2025	28.08.2025	Yes	Unmodified
TAFE Queensland	31.08.2025	27.08.2025	No	Unmodified
• Aviation Australia Pty Ltd	31.10.2025	27.08.2025	No	Unmodified
• The Trustee for TAFE Queensland Scholarship Foundation***	-	14.01.2026	No	Unmodified
The National Injury Insurance Agency Queensland	31.08.2025	28.08.2025	No	Unmodified
Trade and Investment Queensland	31.08.2025	22.08.2025	No	Unmodified

Notes: This Minister is also a shareholding minister for all 11 Government Owned Corporations. The results of these audits are reported in the portfolio of the other shareholding minister.

*BCITF (Qld) Limited is the trustee for the fund but does not control it.

**Queensland Treasury is also included under Treasurer, Minister for Energy and Minister for Home Ownership.

*** This entity has a financial year end of 31 December 2025.

Source: Queensland Audit Office.

Minister for Health and Ambulance Services

Responsibilities include hospitals, public health, mental health, oral health, nursing homes and hostels, Aboriginal and Torres Strait Islander health, community health services, alcohol and drug services, disease surveillance, health rights and promotion, registration of health professionals, and the ambulance service.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Bundaberg Health Services Foundation	31.08.2025	29.08.2025	No	Unmodified
Cairns and Hinterland Hospital and Health Service	31.08.2025	28.08.2025	Yes	Unmodified
Central Queensland Hospital and Health Service	31.08.2025	29.08.2025	Yes	Unmodified
Central Queensland Hospital Foundation	31.08.2025	28.08.2025	No	Unmodified
Central West Hospital and Health Service	31.08.2025	29.08.2025	Yes	Unmodified
Children's Health Queensland Hospital and Health Service	31.08.2025	27.08.2025	Yes	Unmodified
Children's Hospital Foundation Queensland	31.08.2025	27.08.2025	No	Unmodified
Darling Downs Hospital and Health Service	31.08.2025	28.08.2025	Yes	Unmodified
Department of Health	31.08.2025	26.08.2025	No	Unmodified
Far North Queensland Hospital Foundation	31.08.2025	28.08.2025	No	Unmodified
Gold Coast Hospital and Health Service	31.08.2025	22.08.2025	Yes	Unmodified
Gold Coast Hospital Foundation	31.08.2025	29.08.2025	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Health and Wellbeing Queensland	31.08.2025	28.08.2025	No	Unmodified
Mackay Hospital and Health Service	31.08.2025	27.08.2025	Yes	Unmodified
Mackay Hospital Foundation	31.08.2025	04.09.2024	No	Unmodified
Metro North Hospital and Health Service	31.08.2025	28.08.2025	Yes	Unmodified
Metro South Hospital and Health Service	31.08.2025	20.08.2025	Yes	Unmodified
North West Hospital and Health Service	31.08.2025	29.08.2025	Yes	Unmodified
Office of the Health Ombudsman	31.08.2025	26.08.2025	No	Unmodified
PA Research Foundation	31.08.2025	29.08.2025	No	Unmodified
Queensland Mental Health Commission	31.08.2025	10.09.2025	No	Unmodified
Queensland Pharmacy Business Ownership Council*	31.08.2025	28.08.2025	No	Unmodified
Royal Brisbane and Women's Hospital Foundation	31.08.2025	28.08.2025	No	Unmodified
South West Hospital and Health Service	31.08.2025	27.08.2025	Yes	Unmodified
Sunshine Coast Health Foundation	31.08.2025	29.08.2025	No	Unmodified
Sunshine Coast Health Institute [^]	31.12.2025	27.02.2026	No	Unmodified – EOM
Sunshine Coast Hospital and Health Service	31.08.2025	29.08.2025	Yes	Unmodified
The Council of the Queensland Institute of Medical Research	31.08.2025	22.08.2025	No	Unmodified
• Endpoint IQ Pty Ltd	31.10.2025	21.08.2025	No	Unmodified – EOM
The Prince Charles Hospital Foundation	31.08.2025	28.08.2025	No	Unmodified
Toowoomba Hospital Foundation	31.08.2025	28.08.2025	No	Unmodified
Torres and Cape Hospital and Health Service	31.08.2025	27.08.2025	Yes	Unmodified
Townsville Hospital and Health Service	31.08.2025	19.08.2025	Yes	Unmodified
Townsville Hospital Foundation	31.08.2025	29.08.2025	No	Unmodified
Tropical Australian Academic Health Centre Limited**	31.12.2025	19.11.2025	No	Unmodified
West Moreton Health Foundation***	31.08.2025	27.08.2025	No	Unmodified
West Moreton Hospital and Health Service	31.08.2025	25.08.2025	Yes	Unmodified
Wide Bay Hospital and Health Service	31.08.2025	29.08.2025	Yes	Unmodified

Notes: *Queensland Pharmacy Business Ownership Council was established as a statutory body under *the Pharmacy Business Ownership Act 2024* on 1 September 2024.

**Tropical Australian Academic Health Centre Limited is a company limited by guarantee, with the following entities having significant influence over the company: the 5 hospital and health services in northern Queensland – Cairns and Hinterland, Mackay, North West, Torres and Cape, Townsville – the Northern Queensland Primary Health Network, and James Cook University.

*** Effective 3 May 2025, the legal name of the foundation was changed from Ipswich Hospital Foundation to West Moreton Health Foundation.

[^] This entity has a financial year end of 31 December 2025.

Source: Queensland Audit Office.

Minister for Housing and Public Works and Minister for Youth

Responsibilities include homelessness, housing supply and delivery; building and plumbing standards; government buildings; licensing and regulation of the Queensland building industry; property facilities management for government and major projects; urban design and architecture; government purchasing; night-life economy; and youth affairs.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Board of Professional Engineers of Queensland	31.08.2025	28.08.2025	No	Unmodified
Department of Housing and Public Works	31.08.2025	29.08.2025	Yes	Unmodified
Queensland Building and Construction Commission	31.08.2025	29.08.2025	No	Unmodified
<ul style="list-style-type: none"> Queensland Building and Construction Employing Office 	31.08.2025	29.08.2025	No	Unmodified
Residential Tenancies Authority	31.08.2025	28.08.2025	No	Unmodified
<ul style="list-style-type: none"> Residential Tenancies Employing Office 	31.08.2025	27.08.2025	No	Unmodified

Source: Queensland Audit Office.

Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers

Responsibilities include local government; bulk water supply; regulation of water quality and supply continuity, management of water supply emergencies; catchment and water resource management; water resource allocation, planning and management; fire and rescue services; rural fire services; disaster recovery; recovery and reconstruction of Queensland following natural disaster events; and volunteers.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Avondale Water Board	31.08.2025	Not complete	-	-
Babinda Swamp Drainage Board	31.08.2025	11.12.2025	No	Unmodified
Bollon West Water Authority	31.08.2025	18.07.2025	No	Disclaimer
Bollon South Water Authority	31.08.2025	Not complete	-	-
Bones Knob Water Board	31.08.2025	11.11.2025	No	Qualified
Burdekin Shire Rivers Improvement Trust	31.08.2025	Not complete	-	-
Cairns River Improvement Trust	31.08.2025	13.08.2025	No	Unmodified
Cassowary Coast River Improvement Trust	31.08.2025	Not complete	-	-
Central SEQ Distributor-Retailer Authority (trading as Urban Utilities)	31.08.2025	26.08.2025	No	Unmodified
Department of Local Government, Water and Volunteers*	31.08.2025	29.08.2024	Yes	Unmodified
Don River Improvement Trust	31.08.2025	25.11.2025	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Dumaresq-Barwon Border Rivers Commission	31.08.2025	04.09.2025	No	Unmodified
Eugun Bore Water Authority	31.08.2025	Not complete	-	-
Fernlee Water Authority**	-	Not complete	-	-
Gladstone Area Water Board	31.08.2025	15.08.2025	No	Unmodified
Glamorgan Vale Water Board	31.08.2025	24.09.2025	No	Unmodified
Herbert River Improvement Trust	31.08.2025	Not complete	-	-
Ingie Water Authority	31.08.2025	9.10.2025	No	Qualified
Ipswich Rivers Improvement Trust	31.08.2025	22.09.2025	No	Unmodified
Kaywana Bore Water Board	31.08.2025	01.10.2025	No	Qualified
Lower Burdekin Water	31.08.2025	07.10.2025	No	Unmodified
Lower Herbert Water Management Authority	31.08.2025	07.10.2025	No	Unmodified
Mount Isa Water Board	31.08.2025	28.08.2025	No	Unmodified
Northern SEQ Distributor-Retailer Authority (trading as Unitywater)	31.08.2025	15.08.2025	No	Unmodified
Office of the Energy and Water Ombudsman	31.08.2025	15.08.2025	No	Unmodified
Orchard Creek and East Euramo Drainage Board	31.08.2025	23.09.2025	No	Unmodified
Queensland Bulk Water Supply Authority (trading as Seqwater)	31.08.2025	22.08.2025	Yes	Unmodified
Queensland Fire Department	31.08.2025	26.08.2025	Yes	Unmodified
Queensland Reconstruction Authority	31.08.2025	21.08.2025	No	Unmodified
Roadvale Water Board	31.08.2025	Not complete	-	-
Scenic Rim Rivers Improvement Trust	31.08.2025	27.08.2025	No	Unmodified
South Maroochy Drainage Board	31.08.2025	Not complete	-	-
Stanthorpe Shire River Improvement Trust	31.08.2025	Not complete	-	-
State Council of River Trusts, Queensland Inc.	31.12.2025	04.11.2025	No	Unmodified
Sunwater Limited***	31.08.2025	27.08.2025	Yes	Unmodified
Wambo Shire River Improvement Trust	31.08.2025	25.07.2025	No	Unmodified
Warwick Shire River Improvement Trust	31.08.2025	18.12.2025	No	Unmodified
Whitsunday Rivers Improvement Trust	31.08.2025	15.10.2025	No	Unmodified

Notes: *As a result of machinery of government changes that came into effect on 4 April 2025, the department transferred the function of community recovery to the Department of Families, Seniors, Disability Services and Child Safety.

**This entity was dissolved and will prepare financial statements to the date of dissolution.

*** The Minister for Finance, Trade, Employment and Training is also a shareholding minister for this entity.

Source: Queensland Audit Office.

Minister for Natural Resources and Mines, Minister for Manufacturing and Minister for Regional and Rural Development

Responsibilities include mining and petroleum, mine safety and health, Aboriginal and Torres Strait Islander land interests and titles, land management, rural and regional economic development, cross-sector coordination to enhance economic growth, and manufacturing industry development.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	31.08.2025	22.08.2025	Yes	Unmodified
Coexistence Queensland	31.08.2025	21.08.2025	No	Unmodified
Queensland Rural and Industry Development Authority (QRIDA)	31.08.2025	21.08.2025	No	Unmodified
Resources Safety and Health Queensland	31.08.2025	28.08.2025	No	Unmodified
• Resources Safety and Health Queensland - Employing Office	31.08.2025	28.08.2025	No	Unmodified

Source: Queensland Audit Office.

Minister for Police and Emergency Services

Responsibilities include the police service; crime prevention including youth crime, community safety and protection; Queensland Government Air Services; disaster management; and state emergency service.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Office of the Inspector-General of Emergency Management	31.08.2025	29.08.2025	No	Unmodified
Queensland Police Service	31.08.2025	29.08.2025	Yes	Qualified

Note: The opinion on Queensland Police Service was qualified because it did not seek appropriate approval before entering a lease arrangement. Please refer to the Modified audit opinion in Chapter 3. Results of our audits for further details.

Source: Queensland Audit Office.

Minister for Primary Industries

Responsibilities include biosecurity, agriculture, animal welfare, and food and fibre industry development.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Primary Industries	31.08.2025	28.08.2025	Yes	Unmodified
Safe Food Production Queensland	31.08.2025	29.08.2025	No	Unmodified

Source: Queensland Audit Office.

Minister for Sport and Racing and Minister for the Olympic and Paralympic Games

Responsibilities include major events, sport and recreation, racing, and Brisbane Olympic and Paralympic Games.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Brisbane Organising Committee for the 2032 Olympic and Paralympic Games	31.08.2025	29.08.2025	No	Unmodified
Department of Sport, Racing and Olympic and Paralympic Games	31.08.2025	28.08.2025	Yes	Unmodified
Games Independent Infrastructure and Coordination Authority*	31.08.2025	28.08.2025	Yes	Unmodified
Queensland Racing Integrity Commission	31.08.2025	20.08.2025	No	Unmodified
Racing Queensland Board	31.08.2025	29.08.2025	No	Unmodified
Stadiums Queensland	31.08.2025	28.08.2025	No	Unmodified

Notes: *The Authority was established under the *Brisbane Olympic and Paralympic Games Arrangements Act 2021* on 6 June 2024 and did not transact until 1 July 2024. In November 2024, the Act was amended to change the name of the Games Venue and Legacy Delivery Authority to the Games Independent Infrastructure and Coordination Authority.

Source: *Queensland Audit Office*.

Minister for Transport and Main Roads

Responsibilities include land transport and safety, main roads, marine infrastructure, passenger and personalised transport, ports, railways, transport infrastructure, and the Cross River Rail project.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Cross River Rail Delivery Authority	31.08.2025	27.08.2025	No	Unmodified
Department of Transport and Main Roads*	31.08.2025	27.08.2025	Yes	Unmodified
• Transmax Pty Ltd	31.10.2025	25.09.2025	No	Unmodified
Far North Queensland Ports Corporation Limited (trading as Ports North)**	31.08.2025	29.08.2025	Yes	Unmodified
Gladstone Ports Corporation Limited**	31.08.2025	29.08.2025	Yes	Unmodified
Gold Coast Waterways Authority	31.08.2025	22.08.2025	No	Unmodified
North Queensland Bulk Ports Corporation Limited**	31.08.2025	29.08.2025	Yes	Unmodified
Port of Townsville Limited**	31.08.2025	28.08.2025	Yes	Unmodified
Queensland Rail	31.08.2025	29.08.2025	Yes	Unmodified
• Queensland Rail Limited	31.10.2025	29.08.2025	Yes	Unmodified

Notes: *As a result of machinery of government changes that came into effect on 1 July 2025, the function of QLD Customer Services and Digital Identity Services and Customer Technology and Strategy was transferred to the Department of Customer Services, Open Data and Small and Family Business.

** The Minister for Finance, Trade, Employment and Training is also a shareholding minister for this entity.

Source: *Queensland Audit Office*.

Minister for Women and Women's Economic Security, Minister for Aboriginal and Torres Strait Islander Partnerships and Minister for Multiculturalism

Responsibilities include women's policy; Aboriginal and Torres Strait Islander cultural heritage, policy, rights and culture; and multiculturalism.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Community Enterprise Queensland	31.08.2025	29.08.2025	No	Unmodified
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	31.08.2025	30.08.2025	No	Unmodified
Family Responsibilities Commission	31.08.2025	26.08.2025	No	Unmodified

Source: Queensland Audit Office.

Minister for Youth Justice and Victim Support and Minister for Corrective Services

Responsibilities include youth justice, victims' rights, and corrective services.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Youth Justice and Victim Support	31.08.2025	29.08.2025	Yes	Unmodified
Queensland Corrective Services	31.08.2025	29.08.2025	Yes	Unmodified

Source: Queensland Audit Office.

