

G. Other audit and assurance opinions

We issued the following opinions for other audit and assurance engagements performed for Queensland state government entities. To provide assurance, an auditor must confirm whether specific information is correct so users of the information can confidently make decisions based on it.

Figure G1
Assurance audit opinions issued

Entity	Title	Date opinion issued	Type of audit opinion issued
CITEC	ASAE 3402 Type 1 Assurance Report as of 31 March 2025	29.04.2025	Unmodified
Corporate Administration Agency	ASAE 3402 Assurance Report Payroll and Information & Communication Technology Services for the period 1 July 2023 to 31 March 2025	27.05.2025	Unmodified
Corporate Administration Agency	ASAE 3402 Assurance Report Accounts Payable and Information & Communication Technology Services for the period 1 July 2023 to 31 March 2025	27.05.2025	Unmodified
Queensland Health	ASAE 3402 Assurance Report for the period 1 July 2024 to 31 March 2025 (Type 2) – covering the design, implementation, and effectiveness of key financial controls	04.06.2025	Unmodified
Queensland Health	ASAE 3402 Assurance Report as of 30 June 2025 (Type 1) – covering the design and implementation of key financial controls	29.07.2025	Unmodified
QIC Limited	2024–2025 QIC GS007 Report for the period 1 July 2024 to 30 June 2025	28.07.2025	Unmodified
Queensland Shared Services	ASAE 3402 Type 2 Assurance Report for the period 1 July 2024 to 31 March 2025	12.05.2025	Unmodified
Queensland Shared Services	ASAE 3402 Type 1 Assurance Report as of 30 June 2025	21.07.2025	Unmodified

Source: Queensland Audit Office.

Figure G2
Compliance audit opinions issued

Entity	Title	Date opinion issued	Type of audit opinion issued
Queensland Health	Annual Prudential Compliance Statement for Queensland Health's aged care facilities that collect refundable deposits and accommodation bonds	3.11.2025	Qualified

Source: Queensland Audit Office.



Figure G3
Reasonable assurance financial report opinions issued

Entity	Title	Date opinion issued	Type of audit opinion issued
Queensland Reconstruction Authority	ASAE 3150 Assurance Practitioner's Report on the design of controls within the Queensland Reconstruction Authority's (QRA) Disaster Recovery Funding Arrangements Management System (the system) for estimated reconstruction costs (the controls), throughout the period 1 January 2024 to 31 December 2024 relevant to: <ul style="list-style-type: none"> • the control objectives identified within the Disaster Recovery Funding Arrangements 2018 • the QRA's description of its system • the operating effectiveness of those controls. 	28.03.2025	Unmodified

Source: Queensland Audit Office.

Figure G4
Special purpose financial report opinions issued

Entity	Title	Date opinion issued	Type of audit opinion issued
Cairns Convention Centre	Special purpose financial report for consolidation into the Department of Housing and Public Works	28.08.2025	Unmodified – EOM
Department of Local Government, Water and Volunteers	Independent auditor's report for the purposes of fulfilling the reporting requirements under the <i>Commonwealth Local Government (Financial Assistance) Act 1995</i>	24.04.2025	Unmodified – EOM
Gold Coast Convention and Exhibition Centre	Special purpose financial report for consolidation into the Department of Housing and Public Works	25.09.2025	Unmodified – EOM
Queensland Health	National Health Funding Pool Queensland State Pool Account – the cash receipts from the Australian and Queensland governments to fund Queensland public health services	28.08.2025	Unmodified – EOM
Queensland Reconstruction Authority	Independent auditor's report for the purposes of fulfilling the reporting requirements of the Disaster Recovery Funding Arrangements 2018	28.03.2025	Unmodified – EOM
Queensland Tertiary Admissions Centre Limited	Independent auditor's report for the purposes of fulfilling the reporting requirements of the provider agreement in relation to the Administration of the Rural and Regional Enterprise Scholarships dated 17 November 2017	29.09.2025	Unmodified – EOM

Note: EOM – sometimes we include an *emphasis of matter* (EOM) in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

Source: Queensland Audit Office.



Figure G5
Review report issued

Entity	Title	Date opinion issued	Type of audit opinion issued
Queensland Electricity Transmission Corporation Limited	Review of Transmission Network Support Cost Transactions for compliance with the Procedural Guideline for preparing a Transmission Network Support Pass through Application 2011 and Clause 6A.7.2c3(i) of the National Electricity Rules to the Australian Energy Regulator – review engagement under ASRE 2405 <i>Review of Historical Financial Information Other than a Financial Report</i>	16.09.2025	Unmodified

Source: Queensland Audit Office.

Annual information orders

The Australian Energy Regulator (AER) uses annual information orders to regulate and determine the amount of revenue distribution entities can earn.

For the year ended 30 June 2025, Energex, Ergon, and Powerlink have completed a set of templates and a 'basis of preparation' for each template. These completed templates constitute the annual information orders (AIOs). These AIOs are subject to an audit (if the information is based on *actual* data) or a review (if the information is based on *estimated* data).

Figure G6
Results of 2024–25 audits and reviews of Energex, Ergon, and Powerlink annual information orders

Type of information provided	Certification date	Type of report issued
Financial	28.11.2025 (Energex)	2 unmodified audit opinions 1 unmodified review conclusion
	28.11.2025 (Ergon)	2 unmodified audit opinions 1 unmodified review conclusion
	28.11.2025 (Powerlink)	1 unmodified audit opinion 1 unmodified review conclusion
Non-financial	28.11.2025 (Energex)	1 unmodified review conclusion
	28.11.2025 (Ergon)	1 unmodified review conclusion
	28.11.2025 (Powerlink)	1 unmodified review conclusion

Source: Queensland Audit Office from reports issued to energy entities.

Australian financial services licences

Energy sector entities are required to hold an Australian financial services licence if they enter fixed-price contracts designed to manage the risk of fluctuating electricity prices. Queensland Investment Corporation (QIC) entities must hold a financial services licence to issue or manage financial products or deal in certain investments.

These entities must meet the requirements set out in their licences. To confirm their compliance, these entities lodge forms annually with the Australian Securities and Investments Commission.

Figure G7
Results of 2024–25 audits of Australian financial services licences

Entity	Date opinion issued	Type of audit opinion issued
CleanCo Queensland Limited	04.09.2025	Unmodified
CS Energy Financial Services Pty Ltd	26.09.2025	Unmodified
Ergon Energy Queensland Pty Ltd	07.10.2025	Unmodified
QIC Private Capital Pty Ltd	20.10.2025	Unmodified
QIC Active Retail Property Fund TT Company Pty Ltd	20.10.2025	Unmodified
QIC Australia Core Plus Fund TT Company Pty Ltd	20.10.2025	Unmodified
QIC Infrastructure Management No.2 Pty Ltd	20.10.2025	Unmodified
QIC Infrastructure Management Pty Ltd	20.10.2025	Unmodified
QIC Investments No.1 Pty Ltd	20.10.2025	Unmodified
QIC Investments No.2 Pty Ltd	20.10.2025	Unmodified
QIC Investments No.3 Pty Ltd	20.10.2025	Unmodified
QIC Office Fund TT Company Pty Ltd	20.10.2025	Unmodified
QIC Property Fund TT Company Pty Ltd	20.10.2025	Unmodified
QIC Town Centre Fund TT Company Pty Ltd	20.10.2025	Unmodified
QIC Retail Pty Ltd	20.10.2025	Unmodified
Stanwell Corporation Limited	29.08.2025	Unmodified

Source: Queensland Audit Office.

Queensland whole-of-government audits

The *Financial Accountability Act 2009* (the Act) requires the Treasurer to prepare annual consolidated financial statements for the Queensland Government, reflecting the combined financial results for all state entities. The Act also requires the Treasurer to keep a ledger recording the amounts received into and paid out of the consolidated fund, which is the Queensland Government's central bank account.

The Consolidated Fund Financial Report acquits these amounts each year. It also compares amounts provided to departments against the amounts approved by parliament.

Figure G8
Results of 2024–25 Queensland whole-of-government audits

Entity	Date opinion issued	Type of audit opinion issued
Queensland Government's 2024–25 consolidated financial statements	15.10.2025	Unmodified
Consolidated Fund Financial Report	29.08.2025	Unmodified – EOM

Note: EOM – sometimes we include an *emphasis of matter* (EOM) in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

Source: Queensland Audit Office.

Public reports of ministerial expenses

Ministers and assistant ministers have staff and resources to assist them in their duties. The Department of the Premier and Cabinet administers expenditure for ministerial offices and for the Office of the Leader of the Opposition.

The *Financial Accountability Act 2009* requires the Department of the Premier and Cabinet to prepare an annual public report of ministerial expenses. The *Opposition Handbook* also requires the Leader of the Opposition to prepare, and have audited, an annual report of expenses.

Figure G9
Results of 2024–25 audits of public reports of ministerial expenses

Entity	Date opinion issued	Type of audit opinion issued
Public Report of Ministerial Expenses	26.08.2025	Unmodified – EOM
Public Report of Office Expenses for the Office of the Leader of the Opposition	26.08.2025	Unmodified – EOM

Note: EOM – sometimes we include an *emphasis of matter* (EOM) in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

Source: Queensland Audit Office.

