

# J. 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 *State entities 2024* (Report 11: 2024–25).

**Figure J1**  
**Audit opinions issued for prior financial years**

Entity	Date audit opinion issued	Type of audit opinion issued
<i>Financial statements from 2022–23 financial year</i>		
Herbert River Improvement Trust	30.05.2025	Unmodified
<i>Financial statements from 2023–24 financial year</i>		
Herbert River Improvement Trust	27.08.2025	Unmodified
QIC US Regional Mall Fund No. 1*	31.03.2025	Unmodified – EOM
QIC US Regional Mall Fund No. 2*	31.03.2025	Unmodified – EOM
Sunshine Coast Health Institute*	25.03.2025	Unmodified – EOM

Notes: 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.

\*This entity has a financial year end of 31 December 2024.

Source: *Queensland Audit Office*.

