

# K. Audit opinions not yet issued

Audit opinions for the following entities had not been issued as at 30 November 2025.

**Figure K1**  
**Audit opinions not yet issued**

Entity	Financial year
Aboriginal Centre for the Performing Arts Pty Ltd	2024–25
Avondale Water Board	
Babinda Swamp Drainage Board <sup>^</sup>	
Bollon South Water Authority	
Burdekin Shire Rivers Improvement Trust	
Cassowary Coast River Improvement Trust	
Eugun Bore Water Authority	
Fernlee Water Authority <sup>**</sup>	
Herbert River Improvement Trust	
QIC US Regional Mall Fund No. 1 <sup>*</sup>	
QIC US Regional Mall Fund No. 2 <sup>*</sup>	
Queensland Theatre Company <sup>^</sup>	
Roadvale Water Board	
South Maroochy Drainage Board	
Stanthorpe Shire River Improvement Trust	
Sunshine Coast Health Institute <sup>^</sup>	
The Trustee for TAFE Queensland Scholarship Foundation <sup>^</sup>	
Warwick Shire River Improvement Trust <sup>^</sup>	
Burdekin Shire Rivers Improvement Trust	2023–24
Eugun Bore Water Authority	
Queensland Education Leadership Institute Limited <sup>**</sup>	
Roadvale Water Board	
Burdekin Shire Rivers Improvement Trust	2022–23
Eugun Bore Water Authority	
Burdekin Shire Rivers Improvement Trust	2021–22
Eugun Bore Water Authority	
Burdekin Shire Rivers Improvement Trust	2020–21
Eugun Bore Water Authority	
Burdekin Shire Rivers Improvement Trust	2019–20
Eugun Bore Water Authority	
Burdekin Shire Rivers Improvement Trust	2018–19
Eugun Bore Water Authority	
Burdekin Shire Rivers Improvement Trust <sup>****</sup>	2017–18
Eugun Bore Water Authority	
Eugun Bore Water Authority	2016–17
Eugun Bore Water Authority	2015–16

Notes: <sup>^</sup> These entities were certified after 30 November 2025. Refer to [Appendix F](#) for details.

<sup>\*</sup>This entity has a financial year end of 31 December 2025.

<sup>\*\*</sup> This entity was dissolved and will prepare financial statements to the date of dissolution.

<sup>\*\*</sup>Queensland Education Leadership Institute Limited ceased operations on 30 September 2023 and formally deregistered on 6 March 2025. No financial statement was certified for 30 June 2024.

<sup>\*\*\*\*</sup> This entity was certified on 11 February 2026. We issued a qualified opinion.

Source: Queensland Audit Office.