

D. Audit opinions for entities preparing financial reports

The following tables detail the types of audit opinions issued, in accordance with Australian auditing standards, for the 2021–22 financial year.

Unless otherwise stated, the financial year end of these entities is 30 June 2022. 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. 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. 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.

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 and Parliamentary Service	31.08.2022	24.08.2022	No	Unmodified

Source: Queensland Audit Office.

Premier and Minister for the Olympics and Paralympic Games

Responsibilities include the overall management of Queensland, Cabinet and its committees, coordinating government communication, policy development, governance, legislative drafting and publishing, protocol, intergovernmental relations, screen industry development, veterans' affairs, overall public service management, and Olympic and Paralympic Games.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Anzac Day Trust	31.08.2022	28.07.2022	No	Unmodified
Department of the Premier and Cabinet	31.08.2022	30.08.2022	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
• Screen Queensland Pty Ltd	31.10.2022	12.08.2022	No	Unmodified
Office of the Governor	31.08.2022	16.08.2022	No	Unmodified
Premier's Disaster Relief Appeal Fund (managed by the Department of the Premier and Cabinet)	31.12.2022	06.12.2022	No	Unmodified
Public Service Commission	31.08.2022	30.08.2022	No	Unmodified

Source: Queensland Audit Office.

Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning and Minister Assisting the Premier on Olympics Infrastructure

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, land use planning, local government, and the recovery and reconstruction of Queensland following natural disaster events.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of State Development, Infrastructure, Local Government and Planning	31.08.2022	31.08.2022	Yes	Unmodified
Queensland Reconstruction Authority	31.08.2022	17.08.2022	No	Unmodified
South Bank Corporation	31.08.2022	30.08.2022	No	Unmodified
• South Bank Employing Office	31.08.2022	30.08.2022	No	Unmodified

Source: Queensland Audit Office.

Treasurer and Minister for Trade and Investment

Responsibilities include the state budget, taxation, economic policy, government owned enterprises, insurance, mineral and petroleum royalties, investment facilitation, and trade development.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Backing Queensland Investment Fund*	–	26.08.2022	No	Unmodified – EOM
Debt Retirement Trust*	–	26.09.2022	No	Unmodified – EOM
Government Holdings Trust*	–	12.10.2022	No	Unmodified – EOM
Motor Accident Insurance Commission	31.08.2022	01.09.2022	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
National Injury Insurance Scheme Queensland Trust*	–	26.09.2022	No	Unmodified – EOM
Nominal Defendant	31.08.2022	01.09.2022	No	Unmodified
QIC Absolute Return Bond Fund*	–	21.09.2022	No	Unmodified – EOM
QIC Alternative Beta Fund*	–	28.09.2022	No	Unmodified – EOM
QIC Alternative Investment Trust*	–	14.10.2022	No	Unmodified – EOM
QIC Australian Fixed Interest Fund*	–	26.08.2022	No	Unmodified – EOM
QIC Cash Enhanced Fund*	–	26.08.2022	No	Unmodified – EOM
QIC Cash Fund*	–	26.08.2022	No	Unmodified – EOM
QIC Direct Opportunities Fund*	–	14.10.2022	No	Unmodified – EOM
QIC Diversified Australian Equities Fund*	–	21.09.2022	No	Unmodified – EOM
QIC Diversified Fixed Interest Fund*	–	21.09.2022	No	Unmodified – EOM
QIC Diversified Infrastructure Fund No. 2*	–	15.09.2022	No	Unmodified – EOM
QIC Global Credit Fund*	–	21.09.2022	No	Unmodified – EOM & EOM*
QIC Global Credit Income Fund*	–	21.09.2022	No	Unmodified – EOM
QIC Global Strategy Trust No. 2A*	–	28.09.2022	No	Unmodified – EOM
QIC Infrastructure Mandate No. 1 Trust*	–	31.08.2022	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 1 Trust*	–	15.09.2022	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 2 Trust*	–	15.09.2022	No	Unmodified – EOM
QIC International Equities Fund*	–	21.09.2022	No	Unmodified – EOM
QIC Limited	31.08.2022	26.08.2022	Yes	Unmodified
• QIC Active Retail Property Fund TT Company Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Australia Core Plus Fund TT Company Pty Ltd	31.10.2022	26.08.2022	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
• QIC Infrastructure Management No.2 Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Infrastructure Management Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Investments No.1 Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Investments No.2 Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Investments No.3 Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Office Fund TT Company Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Private Capital Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Property Fund TT Company Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Retail Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QIC Town Centre Fund TT Company Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
• QICP Pty Ltd	31.10.2022	26.08.2022	No	Unmodified
QIC Long Term Diversified Fund*	–	26.09.2022	No	Unmodified – EOM
QIC Office Fund Group*	–	31.08.2022	No	Unmodified
QIC Private Debt Fund – Government Clients*	–	26.09.2022	No	Unmodified – EOM
QIC Private Equity Fund (DF)*	–	14.10.2022	No	Unmodified – EOM
QIC Private Equity Fund (W)*	–	14.10.2022	No	Unmodified – EOM
QIC Private Equity Fund No. 1*	–	14.10.2022	No	Unmodified – EOM
QIC Private Equity Fund No. 2*	–	14.10.2022	No	Unmodified – EOM
QIC Private Equity Fund No. 3*	–	14.10.2022	No	Unmodified – EOM
QIC Private Equity Fund No. 5*	–	14.10.2022	No	Unmodified – EOM
QIC Registry Trust*	–	14.09.2022	No	Unmodified – EOM
QIC Short Term Income Fund*	–	21.09.2022	No	Unmodified – EOM
QIC Short Term Income Fund – Advisors Class*	–	21.09.2022	No	Unmodified – EOM
QIC Sovereign Bond Fund*	–	26.09.2022	No	Unmodified – EOM & EOM**

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
QIC Strategy Fund No. 2*	–	28.09.2022	No	Unmodified – EOM
QIC Strategy Fund No.3 – External Managers Trust No.2*	–	28.09.2022	No	Unmodified – EOM
QIC US Regional Mall Fund No. 1*	–	03.05.2022	No	Unmodified – EOM
QIC US Regional Mall Fund No. 2*	–	07.04.2022	No	Unmodified – EOM
QLQ Real Property Holding Trust*	–	14.10.2022	No	Unmodified – EOM
Queensland Competition Authority	31.08.2022	31.08.2022	No	Unmodified
Queensland Investment Trust No. 2*	–	26.09.2022	No	Unmodified – EOM
Queensland Titles Registry Pty Ltd*	31.10.2022	28.10.2022	No	Unmodified
Queensland Treasury	31.08.2022	26.08.2022	Yes	Unmodified
• Brisbane Port Holdings Pty Ltd	31.10.2022	17.08.2022	No	Unmodified
• DBCT Holdings Pty Ltd	31.10.2022	17.08.2022	No	Unmodified
• Queensland Lottery Corporation Pty Ltd	31.10.2022	17.08.2022	No	Unmodified
• Queensland Treasury Holdings Pty Ltd	31.10.2022	17.08.2022	No	Unmodified
Queensland Treasury Corporation	31.08.2022	22.08.2022	Yes	Unmodified
Registry Finance Pty Ltd*	31.10.2022	31.10.2022	No	Unmodified
Registry Hold Trust*	–	28.10.2022	No	Unmodified – EOM
State Initiatives Trust*	–	26.09.2022	No	Unmodified – EOM
The National Injury Insurance Agency Queensland	31.08.2022	19.08.2022	No	Unmodified – EOM*
Trade and Investment Queensland	31.08.2022	30.08.2022	No	Unmodified

Notes: *Entities and trusts that are managed but not controlled by QIC Limited or its controlled entities. EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users. EOM* – emphasis of matter, relating to material uncertainty as to whether the entity will be able to pay its debts as and when they fall due. EOM** – emphasis of matter, to highlight that the entity ceased operations or is likely to be dissolved.

Source: Queensland Audit Office.

Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence

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; the Public Trustee; women's policy; and prevention of domestic and family violence.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Crime and Corruption Commission	31.08.2022	23.08.2022	No	Unmodified
Department of Justice and Attorney-General	31.08.2022	30.08.2022	Yes	Unmodified
Electoral Commission of Queensland	31.08.2022	19.08.2022	No	Unmodified
Legal Aid Queensland	31.08.2022	26.08.2022	No	Unmodified
Legal Practitioners Admissions Board	31.08.2022	31.08.2022	No	Unmodified
Legal Practitioners' Fidelity Guarantee Fund**	–	31.08.2022	No	Unmodified
Office of the Information Commissioner	31.08.2022	02.09.2022	No	Unmodified
Office of the Ombudsman	31.08.2022	11.08.2022	No	Unmodified
Professional Standards Council	31.08.2022	31.08.2022	No	Unmodified
Prostitution Licensing Authority	31.08.2022	16.08.2022	No	Unmodified
Public Trustee of Queensland Growth Trust*	–	30.08.2022	No	Unmodified
QCF Management Co. Ltd*	31.10.2022	05.10.2022	No	Unmodified
Queensland Community Foundation*	31.12.2022	29.09.2022	No	Unmodified
Queensland Family and Child Commission	31.08.2022	18.08.2022	No	Unmodified
Queensland Human Rights Commission	31.08.2022	17.08.2022	No	Unmodified
Queensland Law Society Incorporated	31.08.2022	31.08.2022	No	Unmodified
• Law Claims Levy Fund	–	30.08.2022	No	Unmodified
• QLS Solicitor Support Pty Ltd	31.10.2022	30.08.2022	No	Unmodified
Supreme Court Library Committee	31.08.2022	19.08.2022	No	Unmodified
The Forde Foundation*	31.12.2022	29.09.2022	No	Unmodified
The Gladstone Foundation*	31.12.2022	29.09.2022	No	Unmodified
The Lady Bowen Trust*	31.12.2022	29.09.2022	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
The Public Trustee of Queensland	31.08.2022	30.08.2022	No	Unmodified
The Queensland Aboriginal and Torres Strait Islander Foundation*	31.12.2022	29.09.2022	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.

Source: Queensland Audit Office.

Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities

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

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Darling Downs–Moreton Rabbit Board	31.08.2022	16.09.2022	No	Unmodified
Department of Agriculture and Fisheries	31.08.2022	26.08.2022	Yes	Unmodified
Queensland Rural and Industry Development Authority (QRIDA)	31.08.2022	26.08.2022	No	Unmodified
Safe Food Production Queensland	31.08.2022	31.08.2022	No	Unmodified

Source: Queensland Audit Office.

Minister for Children and Youth Justice and Minister for Multicultural Affairs

Responsibilities include adoption, child protection services, youth justice, the redress scheme for Queensland survivors of institutional child sexual abuse, and multicultural affairs.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Children, Youth Justice and Multicultural Affairs	31.08.2022	29.08.2022	Yes	Unmodified

Source: Queensland Audit Office.

Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts

Responsibilities include community care, community recovery, community services, social inclusion, homelessness, housing services, cyber security operations and management, digital economy, open data, government information and communication technology policy and planning, shared services systems, archives, and the arts.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Aboriginal Centre for the Performing Arts Pty Ltd	31.12.2022	16.02.2023	No	Unmodified
Board of the Queensland Museum	31.08.2022	25.08.2022	No	Unmodified
• Queensland Museum Foundation Trust	31.12.2022	25.08.2022	No	Unmodified
Department of Communities, Housing and Digital Economy	31.08.2022	31.08.2022	Yes	Unmodified
• The Queensland Music Festival Pty Ltd	30.04.2022	22.04.2022	No	Unmodified
Library Board of Queensland	31.08.2022	30.08.2022	No	Unmodified
• Queensland Library Foundation	31.10.2022	30.08.2022	No	Unmodified
Queensland Art Gallery Board of Trustees	31.08.2022	26.08.2022	No	Unmodified
Queensland Performing Arts Trust	31.08.2022	09.09.2022	No	Unmodified
Queensland Theatre Company	28.02.2022	25.02.2022	No	Unmodified
Residential Tenancies Authority	31.08.2022	31.08.2022	No	Unmodified
• Residential Tenancies Employing Office	31.08.2022	31.08.2022	No	Unmodified

Source: Queensland Audit Office.

Minister for Education, Minister for Industrial Relations and Minister for Racing

Responsibilities include state schooling, early childhood education and care, higher education, non-state school funding, industrial relations, employment policies and programs, workers' compensation, workplace health and safety, and racing.

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)	31.08.2022	30.08.2022	No	Unmodified
Community Services Industry (Portable Long Service Leave) Authority	31.08.2022	25.08.2022	No	Unmodified
Contract Cleaning Industry (Portable Long Service Leave) Authority	31.08.2022	25.08.2022	No	Unmodified
Department of Education	31.08.2022	25.08.2022	Yes	Unmodified
• Queensland Education Leadership Institute Limited	31.10.2022	20.10.2022	No	Unmodified
Non-State Schools Accreditation Board	31.08.2022	03.08.2022	No	Unmodified
Queensland Curriculum and Assessment Authority	31.08.2022	24.08.2022	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Queensland Racing Integrity Commission	31.08.2022	16.08.2022	No	Unmodified
Racing Queensland Board	31.08.2022	31.08.2022	No	Unmodified
WorkCover Queensland	31.08.2022	25.08.2022	Yes	Unmodified
• WorkCover Employing Office	31.08.2022	25.08.2022	No	Unmodified

Source: Queensland Audit Office.

Minister for Employment and Small Business and Minister for Training and Skills Development

Responsibilities include employment, vocational education and training, skills and workforce development, and small business advocacy and resilience.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Building and Construction Industry Training Fund (Qld)*	31.12.2022	30.08.2022	No	Unmodified
Department of Employment, Small Business and Training	31.08.2022	05.09.2022	Yes	Unmodified
• BCITF (Qld) Limited	31.12.2022	30.08.2022	No	Unmodified
TAFE Queensland	31.08.2022	31.08.2022	No	Unmodified
• Aviation Australia Pty Ltd	31.10.2022	25.08.2022	No	Unmodified
• TAFE Queensland Scholarship Foundation	31.12.2022	08.12.2022	No	Unmodified

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

Source: Queensland Audit Office.

Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement

Responsibilities include energy, regulation of electricity and gas sectors, biofuels, clean energy, energy industry development, hydrogen, renewable energy, building and plumbing standards, government buildings, government purchasing, licencing and regulation of the Queensland building industry, property facilities management for government and major projects, and urban design and architecture.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Board of Architects of Queensland	31.08.2022	26.08.2022	No	Unmodified
Board of Professional Engineers of Queensland	31.08.2022	31.08.2022	No	Unmodified
CleanCo Queensland Limited	31.08.2022	25.08.2022	Yes	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
CS Energy Limited	31.08.2022	26.08.2022	Yes	Unmodified
Department of Energy and Public Works	31.08.2022	30.08.2022	Yes	Unmodified
Energy Queensland Limited	31.08.2022	19.08.2022	Yes	Unmodified
• Ergon Energy Queensland Pty Ltd	31.10.2022	17.08.2022	Yes	Unmodified
Office of the Energy and Water Ombudsman	31.08.2022	17.08.2022	No	Unmodified
Queensland Building and Construction Commission	31.08.2022	21.09.2022	No	Unmodified
• Queensland Building and Construction Employing Office	31.08.2022	21.09.2022	No	Unmodified
Queensland Electricity Transmission Corp Limited (trading as Powerlink Queensland)	31.08.2022	31.08.2022	Yes	Unmodified
Stanwell Corporation Limited	31.08.2022	26.08.2022	Yes	Unmodified

Source: Queensland Audit Office.

Minister for the Environment and the Great Barrier Reef and Minister for Science and Youth Affairs

Responsibilities include climate change policy, environmental planning and protection policy, the Great Barrier Reef, pollution and waste management, marine and national parks management, science strategy, and youth affairs.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Environment and Science	31.08.2022	25.08.2022	Yes	Unmodified
Queensland Trust for Nature	31.12.2022	30.09.2022	No	Unmodified

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	31.08.2022	31.08.2022	No	Unmodified
Cairns and Hinterland Hospital and Health Service	31.08.2022	31.08.2022	Yes	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Central Queensland Hospital and Health Service	31.08.2022	30.08.2022	Yes	Unmodified
Central Queensland Hospital Foundation	31.08.2022	30.08.2022	No	Unmodified
Central West Hospital and Health Service	31.08.2022	30.08.2022	Yes	Unmodified
Children's Health Queensland Hospital and Health Service	31.08.2022	31.08.2022	Yes	Unmodified
Children's Hospital Foundation Queensland	31.08.2022	26.08.2022	No	Unmodified
Darling Downs Hospital and Health Service	31.08.2022	31.08.2022	Yes	Unmodified
Department of Health	31.08.2022	26.08.2022	No	Unmodified
Far North Queensland Hospital Foundation	31.08.2022	31.08.2022	No	Unmodified
Gold Coast Hospital and Health Service	31.08.2022	19.08.2022	Yes	Unmodified
Gold Coast Hospital Foundation	31.08.2022	23.08.2022	No	Unmodified
Health and Wellbeing Queensland	31.08.2022	08.08.2022	No	Unmodified
Ipswich Hospital Foundation	31.08.2022	30.08.2022	No	Unmodified
Mackay Hospital and Health Service	31.08.2022	29.08.2022	Yes	Unmodified
Mackay Hospital Foundation	31.08.2022	29.08.2022	No	Unmodified
Metro North Hospital and Health Service	31.08.2022	31.08.2022	Yes	Unmodified
Metro South Hospital and Health Service	31.08.2022	30.08.2022	Yes	Unmodified
North West Hospital and Health Service	31.08.2022	29.08.2022	Yes	Unmodified
Office of the Health Ombudsman	31.08.2022	12.08.2022	No	Unmodified
PA Research Foundation	31.08.2022	31.08.2022	No	Unmodified
Queensland Mental Health Commission	31.08.2022	29.07.2022	No	Unmodified
Royal Brisbane and Women's Hospital Foundation	31.08.2022	31.08.2022	No	Unmodified
South West Hospital and Health Service	31.08.2022	23.08.2022	Yes	Unmodified
Sunshine Coast Health Foundation	31.08.2022	02.09.2022	No	Unmodified
Sunshine Coast Hospital and Health Service	31.08.2022	31.08.2022	Yes	Unmodified
The Council of the Queensland Institute of Medical Research	31.08.2022	31.08.2022	No	Unmodified
• Endpoint IQ Pty Ltd	31.10.2022	16.12.2022	No	Unmodified – EOM & EOM*
The Prince Charles Hospital Foundation	31.08.2022	25.08.2022	No	Unmodified
Toowoomba Hospital Foundation	31.08.2022	30.08.2022	No	Unmodified
Torres and Cape Hospital and Health Service	31.08.2022	29.08.2022	Yes	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Townsville Hospital and Health Service	31.08.2022	18.08.2022	Yes	Unmodified
Townsville Hospital Foundation	31.08.2022	31.08.2022	No	Unmodified
Tropical Australian Academic Health Centre Limited*	31.12.2022	27.09.2022	No	Unmodified
West Moreton Hospital and Health Service	31.08.2022	30.08.2022	Yes	Unmodified
Wide Bay Hospital and Health Service	31.08.2022	26.08.2022	Yes	Unmodified

Notes: * 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 and Townsville – the Northern Queensland Primary Health Network, and James Cook University. EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users. EOM* – emphasis of matter, relating to material uncertainty as to whether the entity will be able to pay its debts as and when they fall due.

Source: Queensland Audit Office.

Minister for Police and Corrective Services and Minister for Fire and Emergency Services

Responsibilities include the police service, adult corrective services, Queensland Government air services, state emergency service, fire and rescue services, rural fire services, and disaster management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Office of the Inspector-General of Emergency Management	31.08.2022	29.08.2022	No	Unmodified
Queensland Corrective Services	31.08.2022	30.08.2022	Yes	Unmodified
Queensland Fire and Emergency Services	31.08.2022	26.08.2022	Yes	Unmodified
Queensland Police Service	31.08.2022	30.08.2022	Yes	Unmodified

Source: Queensland Audit Office.

Minister for Regional Development and Manufacturing and Minister for Water

Responsibilities include regional economic development; cross sector coordination to enhance economic growth; manufacturing industry development; bulk water supply; regulation of water quality and supply continuity; management of water supply emergencies; catchment and water resource management; and water resource allocation, planning, and management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Avondale Water Board	31.08.2022	26.08.2022	No	Unmodified
Babinda Swamp Drainage Board	31.08.2022	11.10.2022	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Bones Knob Water Board	31.08.2022	15.09.2022	No	Qualified
Cairns River Improvement Trust	31.08.2022	26.10.2022	No	Unmodified
Central SEQ Distributor-Retailer Authority (trading as Urban Utilities)	31.08.2022	22.08.2022	No	Unmodified
Department of Regional Development, Manufacturing and Water	31.08.2022	30.08.2022	Yes	Unmodified
Don River Improvement Trust	31.08.2022	05.09.2022	No	Unmodified
Dumaresq-Barwon Border Rivers Commission	31.08.2022	29.08.2022	No	Unmodified
Fernlee Water Authority	31.08.2022	08.12.2022	No	Qualified
Gladstone Area Water Board	31.08.2022	07.10.2022	No	Unmodified
Glamorgan Vale Water Board	31.08.2022	08.11.2022	No	Unmodified
Ingie Water Authority	31.08.2022	31.08.2022	No	Qualified and EOM**
Ipswich Rivers Improvement Trust	31.08.2022	29.09.2022	No	Unmodified
Kaywana Bore Water Board	31.08.2022	24.08.2022	No	Qualified
Lower Burdekin Water	31.08.2022	30.08.2022	No	Unmodified
Lower Herbert Water Management Authority	31.08.2022	19.09.2022	No	Unmodified
Mount Isa Water Board	31.08.2022	31.08.2022	No	Unmodified
Northern SEQ Distributor-Retailer Authority (trading as Unitywater)	31.08.2022	18.08.2022	No	Unmodified
Orchard Creek and East Euramo Drainage Board	31.08.2022	31.08.2022	No	Unmodified
Queensland Bulk Water Supply Authority (trading as Seqwater)	31.08.2022	07.09.2022	Yes	Unmodified
Scenic Rim River Improvement Trust	31.08.2022	24.11.2022	No	Unmodified
Silkwood Drainage Board	31.08.2022	22.08.2022	No	Unmodified – EOM**
South Maroochy Drainage Board	31.08.2022	11.11.2022	No	Disclaimer
Stanthorpe Shire River Improvement Trust	31.08.2022	24.11.2022	No	Unmodified
State Council of River Trusts, Queensland Inc.	31.12.2022	13.10.2022	No	Unmodified – EOM
Sunwater Limited	31.08.2022	05.09.2022	Yes	Unmodified
Wambo Shire River Improvement Trust	31.08.2022	03.08.2022	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Warwick Shire River Improvement Trust	31.08.2022	25.10.2022	No	Unmodified
Whitsunday Rivers Improvement Trust	31.08.2022	10.10.2022	No	Unmodified

Notes: EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users. EOM* – emphasis of matter, relating to material uncertainty as to whether the entity will be able to pay its debts as and when they fall due. EOM** – emphasis of matter, to highlight that the entity is likely to be dissolved.

Source: Queensland Audit Office.

Minister for Resources

Responsibilities include mining and petroleum, mine safety and health, Aboriginal and Torres Strait Islander land interests, and titles and land management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Resources	31.08.2022	12.08.2022	Yes	Unmodified
Gasfields Commission Queensland	31.08.2022	29.08.2022	No	Unmodified
Resources Safety and Health Queensland	31.08.2022	30.08.2022	No	Unmodified
• Resources Safety and Health Queensland Employing Office	31.08.2022	30.08.2022	No	Unmodified
Valuers Registration Board of Queensland	31.08.2022	24.08.2022	No	Unmodified

Source: Queensland Audit Office.

Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships

Responsibilities include carers; disability services; seniors; and Aboriginal and Torres Strait Islander cultural heritage, policy, rights, and culture.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Community Enterprise Queensland	31.08.2022	24.08.2022	No	Unmodified
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	31.08.2022	31.08.2022	Yes	Unmodified
Family Responsibilities Commission	31.08.2022	31.08.2022	No	Unmodified – EOM*

Notes: EOM* – emphasis of matter, relating to material uncertainty as to whether the entity will be able to pay its debts as and when they fall due.

Source: Queensland Audit Office.

Minister for Tourism, Innovation and Sport and Minister Assisting the Premier on Olympics and Paralympics Sport and Engagement

Responsibilities include tourism development and promotion, tourism investment attraction, marketing and promotion of international education and training, entrepreneurship policy, innovation policy, major events, sport, and recreation.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Tourism, Innovation and Sport	31.08.2022	30.08.2022	Yes	Unmodified
Stadiums Queensland	31.08.2022	26.08.2022	No	Unmodified
Tourism and Events Queensland	31.08.2022	25.08.2022	No	Unmodified
<ul style="list-style-type: none"> Gold Coast Events Management Ltd (trading as Events Management Queensland) 	31.10.2022	19.08.2022	No	Unmodified
<ul style="list-style-type: none"> Tourism and Events Queensland Employing Office 	31.08.2022	25.08.2022	No	Unmodified

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	31.08.2022	24.08.2022	No	Unmodified
Department of Transport and Main Roads	31.08.2022	25.08.2022	Yes	Unmodified
<ul style="list-style-type: none"> Transmax Pty Ltd 	31.10.2022	15.09.2022	No	Unmodified
Far North Queensland Ports Corporation Limited (trading as Ports North)	31.08.2022	30.08.2022	Yes	Unmodified
Gladstone Ports Corporation Limited	31.08.2022	31.08.2022	Yes	Unmodified
Gold Coast Waterways Authority	31.08.2022	22.08.2022	No	Unmodified
North Queensland Bulk Ports Corporation Limited	31.08.2022	13.09.2022	Yes	Unmodified
Port of Townsville Limited	31.08.2022	31.08.2022	Yes	Unmodified
Queensland Rail	31.08.2022	29.08.2022	Yes	Unmodified
<ul style="list-style-type: none"> Queensland Rail Limited 	31.10.2022	29.08.2022	Yes	Unmodified

Source: Queensland Audit Office.