

## E. Other audit and assurance opinions

We issued the following opinions for other large audit and assurance engagements performed for Queensland state government entities.

**Figure E1**  
**Assurance audit opinions issued**

Entity	Title	Date opinion issued	Type of audit opinion issued
CITEC	ASAE 3402 Type 1 Assurance Report as at 31 March 2022	04.05.2022	Unmodified
Corporate Administration Agency	ASAE 3402 Assurance Report Payroll and Information & Communication Technology Services for the period 1 July 2021 to 31 March 2022	20.05.2022	Unmodified
Corporate Administration Agency	ASAE 3402 Assurance Report Accounts Payable and Information & Communication Technology Services for the period 1 July 2021 to 31 March 2022	20.05.2022	Unmodified
Queensland Health	ASAE 3402 Assurance Report for the period 1 July 2021 to 31 March 2022 (Type 2) – covering the design, implementation, and effectiveness of key financial controls	07.06.2022	Unmodified
Queensland Health	ASAE 3402 Assurance Report for the period 1 April 2022 to 30 June 2022 (Type 1) – covering the design and implementation of key financial controls	25.07.2022	Unmodified
QIC Limited	2021–2022 QIC GS007 Report for the period 1 July 2021 to 30 June 2022	29.07.2022	Unmodified
Queensland Shared Services	ASAE 3402 Type 2 Assurance Report for the period 1 July 2021 to 31 March 2022	10.05.2022	Unmodified
Queensland Shared Services	ASAE 3402 Type 1 Assurance Report as at 30 June 2022	20.07.2022	Unmodified

Source: Queensland Audit Office.

**Figure E2**  
**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	28.10.2022	Qualified

Source: Queensland Audit Office.

**Figure E3**  
**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 Queensland Reconstruction Authority's (QRA) Disaster Recovery Funding Arrangements Management System (System) for estimated reconstruction costs (the controls), throughout the period 1 January 2021 to 31 December 2021 relevant to: <ul style="list-style-type: none"> <li>• the control objectives identified within the Disaster Recovery Funding Arrangements 2018</li> <li>• the QRA's description of its system</li> <li>• the operating effectiveness of those controls</li> </ul>	30.03.2022	Unmodified

Source: Queensland Audit Office.

**Figure E4**  
**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 in the Department of Energy and Public Works	31.08.2022	Unmodified – EOM
Department of State Development, Infrastructure, Local Government, and Planning	Independent auditor's report for the purposes of fulfilling the reporting requirements under the <i>Commonwealth Local Government (Financial Assistance) Act 1995</i>	19.01.2023	Unmodified – EOM
Gold Coast Convention and Exhibition Centre	Special purpose financial report for consolidation in the Department of Energy and Public Works	20.09.2022	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	01.09.2022	Unmodified – EOM
Queensland Reconstruction Authority	Independent auditor's report for the purposes of fulfilling the reporting requirements of the National Disaster Relief and Recovery Arrangements Determination 2007, 2012 Version 2 and 2017, and the Disaster Recovery Funding Arrangements 2018	30.03.2022	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	29.08.2022	Unmodified – EOM

Note: EOM – emphasis of matter. Report was not intended for other users.

Source: Queensland Audit Office.

**Figure E5**  
**Review report issued**

Entity	Title	Date opinion issued	Type of audit opinion issued
Queensland Health	National Partnership on COVID-19 Response (NPCR Private Hospital Financial Viability Payments) – review engagement under ASRE 2405 <i>Review of Historical Financial Information Other than a Financial Report.</i>	#	#

Notes: # The department is required to submit quarterly reports relating to private hospital financial viability payments to the administrator of the National Health Funding Pool. The most recent certified quarterly report related to the December 2020 quarter, where we issued our Independent Auditor's Review Report on 23 August 2022. We issued a qualified conclusion as one private hospital was not able to provide information covering only its contracted facilities. This scheme ended in September 2022.

Source: Queensland Audit Office.

## Regulatory information notices

The Australian Energy Regulator (AER) regulates the amount of income distribution entities can earn. To monitor outcomes and prepare for future determinations, it uses regulatory information notices.

The AER issued new revenue determinations for Energex and Ergon (the distribution businesses of Energy Queensland) covering the 5-year regulatory control period from 2020–2025. These determinations have reset Energy Queensland's revenue allowance to the lowest level ever since the businesses became regulated.

For the year ended 30 June 2022, Energex and Ergon have completed a set of templates, along with a 'basis of preparation' that describes how each template has been prepared for submission. These notices 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 E6**  
**Results of 2021–22 audits and reviews of Energex and Ergon annual regulatory notices**

Type of information provided	Certification date	Type of report issued
Financial	28.10.2022 (Energex)	3 unmodified audit opinions 3 unmodified review conclusions
	28.10.2022 (Ergon)	3 unmodified audit opinions 3 unmodified review conclusions
Non-financial	28.10.2022 (Energex)	3 unmodified review conclusions
	28.10.2022 (Ergon)	3 unmodified review conclusions

Source: Compiled by the Queensland Audit Office.



## Australian financial services licences

Energy sector entities are required to hold an Australian financial services licence if they enter into fixed-price contracts designed to manage the risk of fluctuating electricity prices. Queensland Investment Corporation (QIC) entities must hold a financial services licence in order 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 E7**  
**Results of 2021–22 audits of Australian financial services licences**

Entity	Date opinion issued	Type of audit opinion issued
CleanCo Queensland Limited	31.08.2022	Unmodified
CS Energy Limited	26.10.2022	Unmodified
Ergon Energy Queensland Pty Ltd	06.10.2022	Unmodified
QIC Private Capital Pty Ltd	19.10.2022	Unmodified
QIC Active Retail Property Fund TT Company Pty Ltd	19.10.2022	Unmodified
QIC Australia Core Plus Fund TT Company Pty Ltd	19.10.2022	Unmodified
QIC Infrastructure Management No.2 Pty Ltd	19.10.2022	Unmodified
QIC Infrastructure Management Pty Ltd	19.10.2022	Unmodified
QIC Investments No.1 Pty Ltd	19.10.2022	Unmodified
QIC Investments No.2 Pty Ltd	19.10.2022	Unmodified
QIC Investments No.3 Pty Ltd	19.10.2022	Unmodified
QIC Office Fund TT Company Pty Ltd	19.10.2022	Unmodified
QIC Property Fund TT Company Pty Ltd	19.10.2022	Unmodified
QIC Town Centre Fund TT Company Pty Ltd	19.10.2022	Unmodified
QIC Retail Pty Ltd	19.10.2022	Unmodified
Stanwell Corporation Limited	26.08.2022	Unmodified

Source: Compiled by the Queensland Audit Office.

## Queensland whole-of-government audits

The *Financial Accountability Act 2009* 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 E8**  
**Results of 2021–22 Queensland whole-of-government audits**

Entity	Date opinion issued	Type of audit opinion issued
Queensland Government's 2021–22 consolidated financial statements	19.10.2022	Unmodified
Consolidated Fund Financial Report	02.09.2022	Unmodified – EOM

Note: EOM – emphasis of matter, to highlight that the report was prepared on a cash basis.

Source: Compiled by the 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 E9**  
**Results of 2021–22 audits of public reports of ministerial expenses**

Entity	Date opinion issued	Type of audit opinion issued
Public Report of Ministerial Expenses	29.08.2022	Unmodified – EOM
Public Report of Office Expenses for the Office of the Leader of the Opposition	24.08.2022	Unmodified – EOM

Note: EOM – emphasis of matter, to highlight that reports are prepared for specific purposes, which are to fulfil responsibilities under the *Financial Accountability Act 2009* and the Opposition Handbook.

Source: Compiled by the Queensland Audit Office.

