

G. Other audit and assurance opinions

We issued the following opinions for other audit and assurance engagements performed in the Queensland public health sector. 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
Other audit and assurance opinions issued

Type of engagement	Subject	Date opinion issued	Type of opinion issued
Department of Health			
Audit of a special purpose financial report	National Health Funding Pool Queensland State Pool Account – the cash receipts from the Australian and Queensland governments to fund Queensland public health services	14.09.2023	Unmodified
Compliance audit	Annual Prudential Compliance Statement for Queensland Health’s aged-care facilities that collect refundable deposits and accommodation bonds	31.10.2022	Qualified
Assurance audit	ASAE 3402 Assurance Report for the period 1 July 2022 to 31 March 2023 (Type 2) – covering the design, implementation, and effectiveness of key financial controls	06.06.2023	Unmodified
Assurance audit	ASAE 3402 Assurance Report as at 30 June 2023 (Type 1) – covering the design and implementation of key financial controls	27.07.2023	Unmodified

Source: Queensland Audit Office.

National Partnership Agreement on COVID-19 Response

In Queensland, 23 private hospital operators received funding as part of the National Partnership Agreement on COVID-19 Response (NPA). The objective of this funding was to provide financial assistance with the additional costs incurred by private hospitals in responding to the COVID-19 outbreak. As part of the agreement, the operators are required to provide Queensland Health and the Administrator of the National Health Funding Pool a summary of revenue and expenses on a quarterly basis, together with an independent auditor’s report.

We issued unqualified review conclusions for the National Partnership on COVID-19 Response (NPCR) Private Hospital Data quarterly reports. There are quarterly reports outstanding for one operator which the Department of Health is conducting further work on.