

F. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions issued, in accordance with Australian auditing standards, for the 2024–25 financial year.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards.

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.

Figure F1
Audit opinions issued

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Health	26.08.2025	Unmodified
Statutory bodies – hospital and health services (HHSs)	Cairns and Hinterland	28.08.2025	Unmodified
	Central Queensland	29.08.2025	Unmodified
	Central West	29.08.2025	Unmodified
	Children's Health Queensland	27.08.2025	Unmodified
	Darling Downs	28.08.2025	Unmodified
	Gold Coast	22.08.2025	Unmodified
	Mackay	27.08.2025	Unmodified
	Metro North	28.08.2025	Unmodified
	Metro South	20.08.2025	Unmodified
	North West	29.08.2025	Unmodified
	South West	27.08.2025	Unmodified
	Sunshine Coast	29.08.2025	Unmodified
	Torres and Cape	27.08.2025	Unmodified
	Townsville	19.08.2025	Unmodified
	West Moreton	25.08.2025	Unmodified
	Wide Bay	29.08.2025	Unmodified
Statutory bodies – hospital foundations	Bundaberg Health Services Foundation	29.08.2025	Unmodified
	Central Queensland Hospital Foundation	28.08.2025	Unmodified
	Children's Hospital Foundation Queensland	27.08.2025	Unmodified
	Far North Queensland Hospital Foundation	28.08.2025	Unmodified
	Gold Coast Hospital Foundation	29.08.2025	Unmodified
	Mackay Hospital Foundation	04.09.2025	Unmodified
	PA Research Foundation	29.08.2025	Unmodified
	Royal Brisbane and Women's Hospital Foundation	28.08.2025	Unmodified
	Sunshine Coast Health Foundation	29.08.2025	Unmodified



Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	The Prince Charles Hospital Foundation	28.08.2025	Unmodified
	Toowoomba Hospital Foundation	28.08.2025	Unmodified
	Townsville Hospital Foundation	29.08.2025	Unmodified
	West Moreton Health Foundation [^]	27.08.2025	Unmodified
Other statutory bodies	Health and Wellbeing Queensland	28.08.2025	Unmodified
	Office of the Health Ombudsman	26.08.2025	Unmodified
	Queensland Mental Health Commission	10.09.2025	Unmodified
	Queensland Pharmacy Business Ownership Council	28.08.2025	Unmodified
	The Council of The Queensland Institute of Medical Research (QIMR)	22.08.2025	Unmodified
Controlled entities	Endpoint IQ Pty Ltd ^{^^} (controlled entity of QIMR)	21.08.2025	Unmodified – EOM
	Sunshine Coast Health Institute (SCHI) ^{^^^}	25.03.2025	Unmodified – EOM
	Tropical Australian Academic Health Centre Limited	19.11.2025	Unmodified

Notes:

[^] Effective 3 May 2025, the legal name of the foundation was changed from Ipswich Hospital Foundation to West Moreton Health Foundation.

^{^^} The audit report for Endpoint IQ Pty Ltd included an emphasis of matter to alert users that special purpose financial statements had been prepared. The audit report also included a paragraph on 'material uncertainty related to going concern' due to the company's net current liability position.

^{^^^} SCHI is a joint venture collaborative partnership between the Sunshine Coast HHS, University of the Sunshine Coast, TAFE Queensland, and Griffith University. The financial year of SCHI was 1 January 2024 to 31 December 2024. We included an emphasis of matter in our audit report to highlight to users of the statements that special purpose financial statements had been prepared. The audit opinion for the financial year ended 31 December 2025 has not yet been issued.

Source: Queensland Audit Office.

