

## C. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions we issued for the 2018–19 financial year, in accordance with Australian auditing standards.

Where a legislative deadline is indicated with a dash, no deadline applies for that specific entity. A 'yes' response to key audit matters indicates those entities that had items of significance highlighted in the audit opinion.

### Premier and Minister for Trade

Responsibilities include the overall management of Queensland, Cabinet, coordination of government communication, policy development, parliamentary counsel, protocol, intergovernmental relations, screen industry development, veterans' affairs, investment facilitation, trade development, and overall public service management.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of the Premier and Cabinet	31.08.2019	22.08.2019	–	Unmodified
Legislative Assembly and Parliamentary Service	31.08.2019	27.08.2019	–	Unmodified
Office of the Governor	31.08.2019	27.08.2019	–	Unmodified
Public Service Commission	31.08.2019	21.08.2019	–	Unmodified
Screen Queensland Pty Ltd	31.08.2019	15.08.2019	–	Unmodified
Trade and Investment Queensland	31.08.2019	30.08.2019	–	Unmodified

### Deputy Premier, Treasurer and Minister for Aboriginal and Torres Strait Islander Partnerships

Responsibilities include the state budget; taxation; economic policy; government owned enterprises; insurance; capital works monitoring; mineral and petroleum royalties; and Aboriginal and Torres Strait Islander cultural heritage, policy, and rights and culture.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Brisbane Port Holdings Pty Ltd	–	15.08.2019	–	Unmodified
Community Enterprise Queensland	31.08.2019	26.08.2019	–	Unmodified
Cross River Rail Delivery Authority*	31.08.2019	21.08.2019	–	Unmodified
DBCT Holdings Pty Ltd	–	15.08.2019	–	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Aboriginal and Torres Strait Islander Partnerships	31.08.2019	29.08.2019	Yes	Unmodified
Family Responsibilities Commission	31.08.2019	15.08.2019	–	Unmodified
Motor Accident Insurance Commission	31.08.2019	27.08.2019	–	Unmodified
Nominal Defendant	31.08.2019	27.08.2019	–	Unmodified
QGOF 63G Trust	–	28.08.2019	–	Unmodified
QIC Alternative Beta Fund	–	27.09.2019	–	Unmodified
QIC Alternative Investment Trust	–	27.09.2019	–	Unmodified
QIC Australian Fixed Interest Fund	–	28.08.2019	–	Unmodified
QIC Australian Venture Capital Fund	–	26.09.2019	–	Unmodified
QIC Bond Plus Fund	–	27.09.2019	–	Unmodified
QIC Cash Enhanced Fund	–	28.08.2019	–	Unmodified
QIC Cash Fund	–	28.08.2019	–	Unmodified
QIC Direct Opportunities Fund	–	27.09.2019	–	Unmodified
QIC Diversified Australian Equities Fund	–	26.09.2019	–	Unmodified
QIC Diversified Fixed Interest Fund	–	26.09.2019	–	Unmodified
QIC Diversified Infrastructure Fund No. 2	–	27.09.2019	–	Unmodified
QIC GFI Alpha Fund	–	26.09.2019	–	Unmodified
QIC GFI Inflation Plus Fund	–	26.09.2019	–	Unmodified
QIC Global Credit Fund	–	26.09.2019	–	Unmodified
QIC Global Credit Income Fund	–	26.09.2019	–	Unmodified
QIC Global Credit Opportunities Fund	–	27.09.2019	–	Unmodified
QIC Global Strategy Trust No. 2A	–	28.08.2019	–	Unmodified
QIC Government Office Fund No. 1	–	28.08.2019	–	Unmodified
QIC Growth Fund	–	27.09.2019	–	Unmodified
QIC Infrastructure Mandate No. 1 Trust	–	28.08.2019	–	Unmodified
QIC Infrastructure Mandate Trust No. 1A	–	28.08.2019	–	Unmodified
QIC Infrastructure Portfolio No. 1 Trust	–	11.10.2019	–	Unmodified



Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
QIC Infrastructure Portfolio No. 2 Trust	–	11.10.2019	–	Unmodified
QIC International Equities Fund	–	27.09.2019	–	Unmodified
QIC Limited	31.08.2019	29.08.2019	Yes	Unmodified
QIC Liquid Alternatives Fund	–	27.09.2019	–	Unmodified
QIC Private Capital Pty Ltd	31.10.2019	29.08.2019	–	Unmodified
QIC Private Equity Fund (W)	–	27.09.2019	–	Unmodified
QIC Private Equity Fund No. 1	–	27.09.2019	–	Unmodified
QIC Private Equity Fund No. 2	–	27.09.2019	–	Unmodified
QIC Private Equity Fund No. 3	–	27.09.2019	–	Unmodified
QIC Private Equity Fund No. 5	–	27.09.2019	–	Unmodified
QIC Strategy Fund No. 2	–	28.08.2019	–	Unmodified
QICP Pty Ltd (previously QIC Properties Pty Ltd)	31.10.2019	29.08.2019	–	Unmodified
QLQ Real Property Holding Trust	–	27.09.2019	–	Unmodified
Queensland Competition Authority	31.08.2019	20.08.2019	–	Unmodified
Queensland Investment Trust No. 2	–	27.09.2019	–	Unmodified
Queensland Lottery Corporation Pty Ltd	–	15.08.2019	–	Unmodified
Queensland Productivity Commission	31.08.2019	29.08.2019	–	Unmodified
Queensland Treasury	31.08.2019	28.08.2019	Yes	Unmodified
Queensland Treasury Corporation	31.08.2019	23.08.2019	Yes	Unmodified
Queensland Treasury Holdings Pty Ltd	31.10.2019	15.08.2019	–	Unmodified
The National Injury Insurance Agency Queensland	31.08.2019	28.08.2019	–	Unmodified

\* New minister appointed to oversee completion of Cross River Rail from 20 September 2019. Entity transferred to Minister for Innovation and Tourism Industry Development and Minister for Cross River Rail.



## Minister for State Development, Manufacturing, Infrastructure and Planning

Responsibilities include state development, manufacturing, economic development, urban growth, land-use planning, major project impact assessment, programs for priority industry sectors, and the recovery and reconstruction of Queensland following natural disaster events.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Building Queensland	31.08.2019	23.08.2019	–	Unmodified
Department of State Development, Manufacturing, Infrastructure and Planning	31.08.2019	28.08.2019	Yes	Unmodified
Gasfields Commission Queensland	31.08.2019	30.08.2019	–	Unmodified
Queensland Reconstruction Authority	31.08.2019	20.08.2019	–	Unmodified
South Bank Corporation	31.08.2019	23.08.2019	–	Unmodified
South Bank Employing Office	31.08.2019	23.08.2019	–	Unmodified

## Minister for Innovation and Tourism Industry Development and Minister for Commonwealth Games\*

Responsibilities include the Commonwealth Games; integrated resort developments and global tourism hubs; major events; tourism development and promotion; tourism investment attraction; innovation policy, strategy, and programs; international education; research and development coordination and planning; and the digital economy.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Innovation, Tourism Industry Development and the Commonwealth Games**	31.08.2019	27.08.2019	–	Unmodified
Gold Coast 2018 Commonwealth Games Corporation	–	30.07.2019	–	Unmodified
Gold Coast Events Management Ltd (trading as Queensland Events Gold Coast)	31.08.2019	21.08.2019	–	Unmodified
Tourism and Events Queensland	31.08.2019	29.08.2019	–	Unmodified
Tourism and Events Queensland Employing Office	31.08.2019	29.08.2019	–	Unmodified

\* From 20 September 2019, the Minister was appointed to oversee completion of Cross River Rail, changing the Minister's title to Minister for Innovation and Tourism Industry Development and Minister for Cross River Rail.

\*\*The 2018–19 audit certified financial statements referred to the former Department of Innovation, Tourism Industry Development and the Commonwealth Games. The entity has since been renamed to the Department of Innovation and Tourism Industry Development.

## Attorney-General and Minister for Justice

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; and the Public Trustee.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Anti-Discrimination Commission	31.08.2019	22.08.2019	–	Unmodified
Crime and Corruption Commission	31.08.2019	21.08.2019	–	Unmodified
Department of Justice and Attorney-General	31.08.2019	29.08.2019	Yes	Unmodified
Electoral Commission of Queensland	31.08.2019	23.08.2019	–	Unmodified
Forde Foundation Trust Fund	30.09.2019	27.09.2019	–	Unmodified
Gladstone Foundation	30.09.2019	27.09.2019	–	Unmodified
Lady Bowen Trust	30.09.2019	27.09.2019	–	Unmodified
Law Claims Levy Fund	31.08.2019	30.08.2019	–	Unmodified
Legal Aid Queensland	31.08.2019	23.08.2019	–	Unmodified
Legal Practitioners Admissions Board	31.08.2019	30.08.2019	–	Unmodified
Legal Practitioners' Fidelity Guarantee Fund	31.08.2019	30.08.2019	–	Unmodified
Office of the Information Commissioner	31.08.2019	30.08.2019	–	Unmodified
Office of the Ombudsman	31.08.2019	15.08.2019	–	Unmodified
Professional Standards Council	31.08.2019	28.08.2019	–	Unmodified
Public Trustee of Queensland Growth Trust	31.08.2019	28.08.2019	–	Unmodified
QCF Management Co. Ltd	30.09.2019	27.09.2019	–	Unmodified
Queensland Aboriginal and Torres Strait Islander Foundation	30.09.2019	27.09.2019	–	Unmodified
Queensland Community Foundation	30.09.2019	27.09.2019	–	Unmodified
Queensland Family and Child Commission	31.08.2019	26.08.2019	–	Unmodified
Queensland Law Society Incorporated	31.08.2019	30.08.2019	–	Unmodified
The Public Trustee of Queensland	31.08.2019	28.08.2019	–	Unmodified

## Minister for Health and Minister for Ambulance Services

Responsibilities include hospitals, public 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	Audit certification date	Key audit matter	Audit opinion type
Bundaberg Health Services Foundation	31.08.2019	27.08.2019	–	Unmodified
Cairns and Hinterland Hospital and Health Service	31.08.2019	30.08.2019	Yes	Unmodified
Central Queensland Hospital and Health Service	31.08.2019	30.08.2019	Yes	Unmodified
Central West Hospital and Health Service	31.08.2019	29.08.2019	Yes	Unmodified
Children's Health Queensland Hospital and Health Service	31.08.2019	29.08.2019	Yes	Unmodified
Children's Hospital Foundation Queensland	31.08.2019	30.08.2019	–	Unmodified
Darling Downs Hospital and Health Service	31.08.2019	29.08.2019	Yes	Unmodified
Department of Health	31.08.2019	27.08.2019	–	Unmodified
Far North Queensland Hospital Foundation	31.08.2019	29.08.2019	–	Unmodified
Gold Coast Hospital Foundation	31.08.2019	25.09.2019	–	Qualified
Gold Coast Hospital and Health Service	31.08.2019	23.08.2019	Yes	Unmodified
Ipswich Hospital Foundation	31.08.2019	09.08.2019	–	Unmodified
Mackay Hospital Foundation	31.08.2019	12.09.2019	–	Unmodified
Mackay Hospital and Health Service	31.08.2019	30.08.2019	Yes	Unmodified
Metro North Hospital and Health Service	31.08.2019	29.08.2019	Yes	Unmodified
Metro South Hospital and Health Service	31.08.2019	22.08.2019	Yes	Unmodified
North West Hospital and Health Service	31.08.2019	30.08.2019	Yes	Unmodified
Office of the Health Ombudsman	31.08.2019	13.08.2019	–	Unmodified
PA Research Foundation	31.08.2019	30.08.2019	–	Unmodified
Queensland Mental Health Commission	31.08.2019	15.08.2019	–	Unmodified
Royal Brisbane and Women's Hospital Foundation	31.08.2019	29.08.2019	–	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
South West Hospital and Health Service	31.08.2019	30.08.2019	Yes	Unmodified
Sunshine Coast Health Foundation	31.08.2019	30.08.2019	–	Unmodified
Sunshine Coast Hospital and Health Service	31.08.2019	31.08.2019	Yes	Unmodified
The Council of the Queensland Institute of Medical Research	31.08.2019	29.08.2019	–	Unmodified
The Prince Charles Hospital Foundation	31.08.2019	26.08.2019	–	Unmodified
Toowoomba Hospital Foundation	31.08.2019	22.08.2019	–	Unmodified
Torres and Cape Hospital and Health Service	31.08.2019	29.08.2019	Yes	Unmodified
Townsville Hospital Foundation	31.08.2019	23.09.2019	–	Qualified
Townsville Hospital and Health Service	31.08.2019	28.08.2019	Yes	Unmodified
West Moreton Hospital and Health Service	31.08.2019	09.08.2019	Yes	Unmodified
Wide Bay Hospital and Health Service	31.08.2019	23.08.2019	Yes	Unmodified

## Minister for Education and Minister for Industrial Relations

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

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Anzac Day Trust	31.08.2019	01.08.2019	–	Unmodified
Aviation Australia Pty Ltd	31.08.2019	21.08.2019	–	Unmodified
Building and Construction Industry (Portable Long Service Leave) Authority (trading as QLEAVE)	31.08.2019	17.09.2019	–	Unmodified
Contract Cleaning Industry (Portable Long Service Leave) Authority	31.08.2019	26.08.2019	–	Unmodified
Department of Education	31.08.2019	28.08.2019	Yes	Unmodified
Non-State Schools Accreditation Board	31.08.2019	05.08.2019	–	Unmodified
Queensland Curriculum and Assessment Authority	31.08.2019	29.08.2019	–	Unmodified
WorkCover Employing Office	31.08.2019	22.08.2019	–	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
WorkCover Queensland	31.08.2019	22.08.2019	–	Unmodified

## Minister for Transport and Main Roads

Responsibilities include land transport and safety, main roads, marine infrastructure, passenger and personalised transport, ports, railways, and transport infrastructure.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Transport and Main Roads	31.08.2019	26.08.2019	Yes	Unmodified
Far North Queensland Ports Corporation Limited (Ports North)	31.08.2019	27.08.2019	Yes	Unmodified
Gladstone Ports Corporation Limited	31.08.2019	29.08.2019	Yes	Unmodified
Gold Coast Waterways Authority	31.08.2019	22.08.2019	–	Unmodified
North Queensland Bulk Ports Corporation Limited	31.08.2019	27.08.2019	Yes	Unmodified
Port of Townsville Limited	31.08.2019	21.08.2019	Yes	Unmodified
Queensland Rail	31.08.2019	29.08.2019	Yes	Unmodified
Queensland Rail Limited	31.10.2019	29.08.2019	Yes	Unmodified
Transmax Pty Ltd	31.10.2019	31.10.2019	–	Unmodified

## Minister for Natural Resources, Mines and Energy

Responsibilities include mining and petroleum, mine safety and health, Aboriginal and Torres Strait Islander land interests, land and natural resource management, native title, energy and water utilities, bulk water supply, distribution and retail arrangements, management of water supply emergencies, and regulation of water quality and supply continuity.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Avondale Water Board	31.08.2019	16.08.2019	–	Unmodified
Bollon West Water Authority	31.08.2019	12.08.2019	–	Disclaimed
Bones Knob Water Board	31.08.2019	03.10.2019	–	Qualified
Callandoon Water Supply Board	31.08.2019	23.10.2019	–	Unmodified
Cassowary Coast River Improvement Trust	31.08.2019	03.10.2019	–	Unmodified



Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Central SEQ Distributor-Retailer Authority (Queensland Urban Utilities)	31.08.2019	19.08.2019	–	Unmodified
CleanCo Queensland Limited	31.08.2019	23.08.2019	–	Unmodified
CS Energy Limited	31.08.2019	23.08.2019	Yes	Unmodified
Department of Natural Resources, Mines and Energy	31.08.2019	15.08.2019	Yes	Unmodified
Dumaresq-Barwon Borders Rivers Commission	31.08.2019	30.08.2019	–	Unmodified
Energy and Water Ombudsman Queensland	31.08.2019	19.08.2019	–	Unmodified
Energy Queensland Limited	31.08.2019	21.08.2019	Yes	Unmodified
Ergon Energy Queensland Pty Ltd	31.10.2019	19.08.2019	Yes	Unmodified
Fernlee Water Authority	31.08.2019	03.10.2019	–	Disclaimed
Glamorgan Vale Water Board	31.08.2019	30.09.2019	–	Unmodified
Gladstone Area Water Board	31.08.2019	13.11.2019*	–	Unmodified
Ipswich Rivers Improvement Trust	31.08.2019	24.09.2019	–	Unmodified
Kaywana Bore Water Board	31.08.2019	27.08.2019	–	Qualified
LMA Support Services Pty Ltd	31.08.2019	28.08.2019	–	Unmodified
Lower Burdekin Water	31.08.2019	28.08.2019	–	Unmodified
Lower Herbert Water Management Authority	31.08.2019	21.08.2019	–	Unmodified
Matthews Road Drainage Board	31.08.2019	30.08.2019	–	Disclaimed
Mount Isa Water Board	31.08.2019	26.08.2019	–	Unmodified
Northern SEQ Distributor-Retailer Authority (Unitywater)	31.08.2019	29.08.2019	–	Unmodified
Queensland Electricity Transmission Corp Limited (trading as Powerlink Queensland)	31.08.2019	28.08.2019	Yes	Unmodified
Queensland Bulk Water Supply Authority (trading as Seqwater)	31.08.2019	29.08.2019	Yes	Unmodified
Roadvale Water Board	31.08.2019	30.08.2019	–	Unmodified
Stanthorpe Shire River Improvement Trust	31.08.2019	28.08.2019	–	Unmodified
Stanwell Corporation Limited	31.08.2019	29.08.2019	Yes	Unmodified



Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
State Council of River Trusts, Queensland Inc.	–	18.10.2019	–	Unmodified
Sunwater Limited	31.08.2019	13.08.2019	Yes	Unmodified
Valuers Registration Board of Queensland	31.08.2019	30.08.2019	–	Unmodified
Warwick Shire River Improvement Trust	31.08.2019	07.08.2019	–	Unmodified
Yambocully Water Board	31.08.2019	26.08.2019	–	Unmodified

Note: \*Three new directors (including a new chair) were appointed on 22 August 2019, immediately prior to the planned financial statement approval. We issued an unmodified opinion on 13 November 2019.

## Minister for Housing and Public Works, Minister for Digital Technology and Minister for Sport

Responsibilities include building and plumbing standards, government buildings, homelessness, housing services, licensing and regulation of the Queensland building industry, One-Stop Shop strategy, open data, government information and communication technology policy and planning, shared services system, archives, and sport and recreation.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Board of Architects of Queensland	31.08.2019	30.08.2019	–	Unmodified
Board of Professional Engineers of Queensland	31.08.2019	30.08.2019	–	Unmodified
Cairns Convention Centre	–	27.08.2019	–	Unmodified
Department of Housing and Public Works	31.08.2019	30.08.2019	Yes	Unmodified
Gold Coast Convention and Exhibition Centre	–	24.09.2019	–	Unmodified
Queensland Building and Construction Commission	31.08.2019	30.08.2019	–	Unmodified
Queensland Building and Construction Employing Office	31.08.2019	30.08.2019	–	Unmodified
Residential Tenancies Authority	31.08.2019	30.08.2019	–	Unmodified
Residential Tenancies Employing Office	31.08.2019	30.08.2019	–	Unmodified
Stadiums Queensland	31.08.2019	29.08.2019	–	Unmodified



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

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

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
BCITF (Qld) Limited (trading as Construction Skills Queensland)	31.10.2019	03.09.2019	–	Unmodified
Building and Construction Industry Training Fund (Qld)	–	03.09.2019	–	Unmodified
Department of Employment, Small Business and Training	31.08.2019	30.08.2019	Yes	Unmodified
TAFE Queensland	31.08.2019	26.08.2019	–	Unmodified

## Minister for Environment and the Great Barrier Reef, Minister for Science and Minister for the Arts

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 the arts.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Board of the Queensland Museum	31.08.2019	26.08.2019	–	Unmodified
Department of Environment and Science	31.08.2019	28.08.2019	Yes	Unmodified
Library Board of Queensland	31.08.2019	23.08.2019	–	Unmodified
Queensland Art Gallery Board of Trustees	31.08.2019	26.08.2019	–	Unmodified
Queensland Library Foundation	31.08.2019	29.08.2019	–	Unmodified
Queensland Museum Foundation Trust	31.08.2019	30.08.2019	–	Unmodified
Queensland Performing Arts Trust	31.08.2019	21.08.2019	–	Unmodified

## Minister for Police and Minister for Corrective Services

Responsibilities include the police service, adult corrective services, and Queensland Government Air Services.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Prostitution Licensing Authority	31.08.2019	19.08.2019	–	Unmodified
Public Safety Business Agency	31.08.2019	29.08.2019	Yes	Unmodified
Queensland Corrective Services	31.08.2019	29.08.2019	Yes	Unmodified
Queensland Police Service	31.08.2019	27.08.2019	–	Unmodified

## Minister for Communities and Minister for Disability Services and Seniors

Responsibilities include community care, community recovery, community services, disability services, seniors, and social inclusion.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Communities, Disability Services and Seniors	31.08.2019	30.08.2019	Yes	Unmodified

## Minister for Agricultural Industry Development and Fisheries

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

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Darling Downs–Moreton Rabbit Board	31.08.2019	30.08.2019	–	Unmodified
Department of Agriculture and Fisheries	31.08.2019	23.08.2019	Yes	Unmodified
Queensland Agricultural Training Colleges	31.08.2019	26.09.2019	–	Qualified*
Queensland Racing Integrity Commission	31.08.2019	27.08.2019	–	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Queensland Rural and Industry Development Authority (QRIDA)	31.08.2019	23.08.2019	–	Unmodified
Safe Food Production Queensland	31.08.2019	30.08.2019	–	Unmodified

\*Included an emphasis of matter.

## Minister for Local Government, Minister for Racing and Minister for Multicultural Affairs

Responsibilities include local government, multicultural affairs, and racing.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Local Government, Racing and Multicultural Affairs	31.08.2019	19.08.2019	–	Unmodified
Racing Queensland Board	31.08.2019	30.08.2019	–	Unmodified
Rockhampton Racing Pty Ltd	31.08.2019	30.08.2019	–	Unmodified
Sunshine Coast Racing Pty Ltd	31.08.2019	30.08.2019	–	Unmodified

## Minister for Child Safety, Youth and Women and Minister for the Prevention of Domestic and Family Violence

Responsibilities include adoption, child protective services, Working With Children check, women's policy, youth affairs and justice, and the prevention of domestic and family violence.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Child Safety, Youth and Women	31.08.2019	30.08.2019	Yes	Unmodified



## Minister for Fire and Emergency Services

Responsibilities include fire and rescue service, state emergency service, rural fire service, and disaster management.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Office of the Inspector-General of Emergency Management	31.08.2019	30.08.2019	–	Unmodified
Queensland Fire and Emergency Services	31.08.2019	28.08.2019	–	Unmodified

Source: Queensland Audit Office.

