

E. Entities preparing financial reports

The following table details the types of audit opinions issued in accordance with Australian auditing standards for the 2019 financial year.

Figure D1
Our opinions for local government sector financial reports for 2018–19

Audit	Date financial statement opinion issued	Opinion	Ministerial extension issued to date [⊖]	Date current year sustainability statement opinion issued [△]	Opinion
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for the definitions of these terms.)					
Councils and controlled entities					
Aurukun Shire Council	14.10.2019	U		14.10.2019	E*
Balonne Shire Council	11.10.2019	U		11.10.2019	E*
Banana Shire Council	25.10.2019	U		25.10.2019	E*
Barcaldine Regional Council	14.10.2019	U		14.10.2019	E*
Barcoo Shire Council	31.01.2020	U	31.01.2020	31.01.2020	E*
Blackall-Tambo Regional Council	14.10.2019	U		14.10.2019	E*
Boulia Shire Council	23.12.2019	U	31.12.2019	23.12.2019	E*
Brisbane City Council	16.08.2019	U		16.08.2019	E*
• Brisbane Green Heart CitySmart Pty Ltd	19.08.2019	U			
• Brisbane Marketing Pty Ltd	25.09.2019	U			
• Brisbane Powerhouse Foundation	30.09.2019	U			
• Brisbane Powerhouse Pty Ltd	30.09.2019	U			
• Brisdev Trust	02.08.2019	E*			

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• City of Brisbane Investment Corporation Pty Ltd	02.08.2019	U			
• CBIC Investment Pty Ltd	02.08.2019	E*			
• City Parklands Services Pty Ltd	26.08.2019	U			
• Museum of Brisbane Pty Ltd	23.09.2019	U			
• Museum of Brisbane Trust	23.09.2019	E*			
• Oxley Creek Transformation Pty Ltd	20.09.2019	U			
• TradeCoast Land Pty Ltd	Not complete				
Bulloo Shire Council	10.10.2019	U		10.10.2019	E*
Bundaberg Regional Council	04.10.2019	U		04.10.2019	E*
Burdekin Shire Council	26.09.2019	U		26.09.2019	E*
Burke Shire Council	14.10.2019	U		14.10.2019	E*
Cairns Regional Council	25.09.2019	U		25.09.2019	E*
• Cairns Regional Gallery Arts Trust	18.09.2019	E*			
• Cairns Art Gallery Limited	12.09.2019	U			
Carpentaria Shire Council	11.10.2019	U		11.10.2019	E*
Cassowary Coast Regional Council	29.10.2019	U		29.10.2019	E*
Central Highlands Regional Council	11.10.2019	U		11.10.2019	E*



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• Central Highlands (Qld) Housing Company Limited	30.10.2019	E*			
• Central Highlands Development Corporation Ltd	11.10.2019	E*			
Charters Towers Regional Council	29.11.2019	U	30.11.2019	29.11.2019	E*
Cherbourg Aboriginal Shire Council	23.10.2019	U		23.10.2019	E*
Cloncurry Shire Council	23.10.2019	U		23.10.2019	E*
Cook Shire Council	10.10.2019	U		10.10.2019	E*
Council of the City of Gold Coast	30.09.2019	U		30.09.2019	E*
• Broadbeach Alliance Limited	24.09.2019	E			
• Connecting Southern Gold Coast Limited	22.11.2019	E			
• HOTA Gold Coast Pty Ltd [^]	03.10.2019	U			
• Surfers Paradise Alliance Limited	20.09.2019	E			
Croydon Shire Council	29.10.2019	U		29.10.2019	E*
Diamantina Shire Council	25.09.2019	U		25.09.2019	E*
Doomadgee Aboriginal Shire Council	Not complete		31.01.2020	Not complete	
Douglas Shire Council	11.10.2019	U		11.10.2019	E*
Etheridge Shire Council	23.09.2019	U		23.09.2019	E*

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Flinders Shire Council	28.10.2019	U		28.10.2019	E*
Fraser Coast Regional Council	14.10.2019	U		14.10.2019	E*
• Fraser Coast Tourism & Events Ltd	20.11.2019	E*			
Gladstone Regional Council	14.10.2019	U		14.10.2019	E*
• Gladstone Airport Corporation	14.10.2019	U			
Goondiwindi Regional Council	30.08.2019	U		30.08.2019	E*
Gympie Regional Council	31.10.2019	U		31.10.2019	E*
• Rattler Railway Company Ltd	31.10.2019	U			
Hinchinbrook Shire Council	14.10.2019	U		14.10.2019	E*
Hope Vale Aboriginal Shire Council	31.07.2019	U		31.07.2019	E*
Ipswich City Council	14.10.2019	U		14.10.2019	E*
• Cherish the Environment Foundation Ltd	Not complete				
• Ipswich Arts Foundation	21.10.2019	E			
• Ipswich Arts Foundation Trust	21.10.2019	U			
• Ipswich City Enterprises Investments Pty Ltd	18.10.2019	E			
• Ipswich City Enterprises Pty Ltd	18.10.2019	E			



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• Ipswich City Properties Pty Ltd	18.10.2019	E			
Isaac Regional Council	09.10.2019	U		09.10.2019	E*
• Isaac Affordable Housing Fund Pty Ltd	19.12.2019	E*			
• Isaac Affordable Housing Trust	19.12.2019	E*			
• Moranbah Early Learning Centre Pty Ltd	20.12.2019	E*			
Kowanyama Aboriginal Shire Council	27.09.2019	U		27.09.2019	E*
Livingstone Shire Council	14.10.2019	U		14.10.2019	E*
Lockhart River Aboriginal Shire Council	30.10.2019	U		30.10.2019	E*
• Lockhart River Aerodrome Company Pty Ltd	30.10.2019	U			
Lockyer Valley Regional Council	16.09.2019	U		16.09.2019	E*
Logan City Council	14.10.2019	U		14.10.2019	E*
• Invest Logan Pty Ltd	23.10.2019	U			
Longreach Regional Council	14.10.2019	U		14.10.2019	E*
Mackay Regional Council	14.10.2019	U		14.10.2019	E*
• Mackay Region Enterprises Pty Ltd	22.10.2019	U			
Mapoon Aboriginal Shire Council	14.10.2019	U		14.10.2019	E*
Maranoa Regional Council	01.10.2019	U		01.10.2019	E*

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Mareeba Shire Council	08.10.2019	U		08.10.2019	E*
McKinlay Shire Council	14.10.2019	U		14.10.2019	E*
Moreton Bay Regional Council	14.10.2019	U		14.10.2019	E*
Mornington Shire Council	20.09.2019	U		20.09.2019	E*
Mount Isa City Council	14.10.2019	U		14.09.2019	E*
• Mount Isa City Council Owned Enterprises Pty Ltd	22.10.2019	U			
Murweh Shire Council	03.10.2019	U		03.10.2019	E*
Napranum Aboriginal Shire Council	30.09.2019	U		30.09.2019	E*
Noosa Shire Council	28.10.2019	U		28.10.2019	E*
North Burnett Regional Council	09.10.2019	U		09.10.2019	E*
Northern Peninsula Area Regional Council	11.10.2019	U		11.10.2019	E*
Palm Island Aboriginal Shire Council	Not complete		14.02.2020	Not complete	
• Palm Island Community Company Limited	21.11.2019	U			
Paroo Shire Council	14.10.2019	U		14.10.2019	E*
Porpuraaw Aboriginal Shire Council	20.09.2019	U		20.09.2019	E*
Quilpie Shire Council	14.10.2019	U		14.10.2019	E*
Redland City Council	08.10.2019	U		08.10.2019	E*



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• Redland Investment Corporation Pty Ltd	04.09.2019	U			
Richmond Shire Council	Not complete		31.01.2020	Not complete	
• The Kronosaurus Korner Board Inc.	24.10.2019	E*			
Rockhampton Regional Council	04.10.2019	U		04.10.2019	E*
Scenic Rim Regional Council	04.10.2019	U		04.10.2019	E*
Somerset Regional Council	11.10.2019	U		11.10.2019	E*
South Burnett Regional Council	10.10.2019	U		10.10.2019	E*
• South Burnett Community Hospital Foundation Limited	11.10.2019	U			
Southern Downs Regional Council	11.10.2019	U		11.10.2019	E*
Sunshine Coast Regional Council	14.10.2019	U		14.10.2019	E*
• SunCentral Maroochydore Pty Ltd	20.09.2019	U			
Tablelands Regional Council	04.10.2019	U		04.10.2019	E*
Toowoomba Regional Council	30.09.2019	U		30.09.2019	E*
• Empire Theatres Foundation	03.10.2019	U			
• Empire Theatre Projects Pty Ltd	03.10.2019	U			
• Empire Theatres Pty Ltd	03.10.2019	U			

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• Jondaryan Woolshed Pty Ltd	03.10.2019	U			
• Toowoomba and Surat Basin Enterprise Pty Ltd	15.10.2019	U			
• TSBE Export and Investment Development Limited	15.10.2019	E*			
Torres Shire Council	22.10.2019	U		22.10.2019	E*
Torres Strait Island Regional Council	16.09.2019	U		16.09.2019	E*
Townsville City Council	26.11.2019	U	31.12.2019	26.11.2019	E*
Western Downs Regional Council	14.10.2019	U		14.10.2019	E*
Whitsunday Regional Council	15.08.2019	U		15.08.2019	E*
Winton Shire Council	14.10.2019	U		14.10.2019	E*
• Waltzing Matilda Centre Ltd	15.10.2019	U			
Woorabinda Aboriginal Shire Council	Not complete		14.02.2020	Not complete	
• Woorabinda Pastoral Company Pty Limited	Not complete				
Wujal Wujal Aboriginal Shire Council	31.01.2020	U	31.01.2020	31.01.2020	E*
Yarrabah Aboriginal Shire Council	14.10.2019	U		14.10.2019	E*
• Wugu Nyambil Limited	07.11.2019	U			



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Jointly controlled entities					
Council of Mayors (SEQ) Pty Ltd	14.10.2019	U			
Local Government Association of Queensland Ltd	01.10.2019	U			
• Local Buy Trading Trust	27.09.2019	Q			
• Prevwood Pty Ltd	27.09.2019	E*			
• QPG Shared Services Support Centres Joint Venture	27.09.2019	E*			
• Peak Services Pty Ltd	30.09.2019	E*			
• Peak Services Holding Pty Ltd	30.09.2019	U			
• Peak Services Legal Pty Ltd	27.09.2019	U			
Northern Australia Services Unit Trust	27.09.2019	E*			
Queensland Local Government Mutual	29.11.2019	U			
Queensland Local Government Workers Compensation Self-Insurance Scheme (trading as Local Government Workcare)	29.11.2019	U			
SEQ Regional Recreational Facilities Pty Ltd	11.10.2019	U			
South West Queensland Local Government Association	28.10.2019	E*			



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Townsville Breakwater Entertainment Centre Joint Venture	Not complete				
Western Queensland Local Government Association	07.02.2020	E*			
Whitsunday ROC Limited	22.10.2019	U			

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* An emphasis of matter was issued to alert users of the statements to the fact that special purpose statements had been prepared.

⊖ Ministerial extensions may only be obtained for councils (not local government-related entities).

△ Only councils prepare sustainability statements (not local government-related entities).

^ During the year, the entity changed its name from Gold Coast Art Centre Pty Ltd to HOTA Gold Coast Pty Ltd.

Source: Queensland Audit Office.

