

F. Entities exempt from audit by the Auditor-General

We will not issue opinions on several entities because they are exempt from audit by the Auditor-General. The following table lists the entities, grouped by the reasons for the exemptions.

Figure F1
Entities exempt from audit by the Auditor-General

Entity	Audit firm who performs the audit	Date opinion issued	Opinion
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix C for definitions of these terms.)			
Exempt local government entities – small in size and of low risk (s.30A of the <i>Auditor-General Act 2009</i>)			
Drive Inland Promotions Association Inc	Whitehouse Audit	14.10.2022	E*
Far North Queensland Regional Organisation of Councils	Halpin Partners Accountants	18.10.2022	E*
Gulf Savannah Development Inc	Rekenen Pty Ltd	04.11.2022	E*, E ¹
North West Queensland Regional Organisation of Councils	Rekenen Pty Ltd	30.09.2022	E*
Regional Queensland Council of Mayors Inc ²	SBB Partners	17.10.2022	E*
South West Regional Economic Development Association	FTA Accountants	Not complete	-
Torres Cape Indigenous Council Alliance (TCICA) Inc	Grant Thornton Audit Pty Ltd	15.11.2022	E*
Whitsunday ROC Limited	SBB Partners	Not complete	-
Wide Bay Burnett Regional Organisation of Councils Inc	All Income Tax	14.03.2023	E*
Exempt local government entities – foreign-based controlled entities (s.32 of the <i>Auditor-General Act 2009</i>)			
Gold Coast City Council Insurance Company Limited	PricewaterhouseCoopers CI LLP	25.08.2022	U

Notes:

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

¹ The auditor included an emphasis of matter in their audit report because Gulf Savannah Development Inc was not able to support a key account balance recorded in its financial statements.

² Northern Alliance of Councils Inc changed its name to Regional Queensland Council of Mayors Inc. The financial statements of the Regional Queensland Council of Mayors Inc were for the period 1 April 2021 to 31 March 2022.

Source: *Queensland Audit Office*.