

H. Audit opinions issued for prior financial years

The following table contains the audit opinions issued for prior financial years that were not finalised when we issued *Local government 2021* (Report 15: 2021–22).

Figure H1
Audit opinions issued for prior financial years

Entity	Date opinion issued	Opinion
Opinion key:		
U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix C for the definitions of these terms.)		
Financial statements from 2020–21 financial year – Councils		
Palm Island Aboriginal Shire Council	Not complete	-
Richmond Shire Council	5.09.2022	U
Financial sustainability statements from 2020–21 financial year – Councils		
Palm Island Aboriginal Shire Council	Not complete	-
Richmond Shire Council	5.09.2022	U
Financial statements from 2020–21 financial year – Controlled entities		
Cherish the Environment Foundation Ltd (controlled entity of Ipswich City Council)	18.10.2022	U
The Kronosaurus Korner Board Inc	5.09.2022	E*
Financial statements from 2020–21 financial year – Jointly controlled entities		
Central Western Queensland Remote Area Planning and Development Board (RAPAD)	9.08.2022	E*
Western Queensland Local Government Association	26.08.2022	E*, E ¹
Financial statements from 2019–20 financial year – Jointly controlled entities		
Western Queensland Local Government Association	26.08.2022	E*, E ¹
Financial statements from 2020–21 financial year – Entities exempt from audit by the Auditor-General		
Whitsunday ROC Limited (opinion issued by SBB Partners)	26.05.2022	E*
Wide Bay Burnett Regional Organisation of Councils Inc (opinion issued by All Income Tax)	21.04.2022	E*

Notes:

* An emphasis of matter was issued to alert users of these statements that they have been prepared using a special purpose basis.

¹ We included an emphasis of matter in our audit opinions for Western Queensland Local Government Association for the 2019–20 and 2020–21 financial years to alert users of the statements that the entity will be wound up in the 2022–23 financial year.

Source: Queensland Audit Office.

