

# I. 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 2022* (Report 15: 2022–23).

**Figure I1**  
**Audit opinions issued for prior financial years**

Entity	Date opinion issued	Opinion	Current year sustainability statement opinion <sup>1</sup>
<b>Opinion key:</b>			
U = unmodified; Q = qualified; E = emphasis of matter. Refer to <a href="#">Appendix D</a> for the definitions of these terms.			
<b>Financial statements from 2020–21 financial year – Councils</b>			
Palm Island Aboriginal Shire Council	20.09.2023	Q <sup>2</sup>	Q <sup>2</sup> , E*
<b>Financial statements from 2021–22 financial year – Councils</b>			
Mornington Shire Council	Not complete	-	-
Northern Peninsula Area Regional Council	Not complete	-	-
Palm Island Aboriginal Shire Council	Not complete	-	-
Woorabinda Aboriginal Shire Council	Not complete	-	-
<b>Financial statements from 2021–22 financial year – Controlled entities</b>			
Central Highlands (QLD) Housing Company Limited	12.07.2023	E*, E <sup>3</sup>	-
Cherish the Environment Foundation Ltd <sup>4</sup>	Not complete	-	-
Mackay Region Enterprises Pty Ltd	09.11.2023	E <sup>5</sup>	-
Western Queensland Local Government Association	Not complete	-	-
Woorabinda Pastoral Company Pty Ltd	Not complete	-	-
<b>Financial statements from 2021–22 financial year – Entities exempt from audit by the Auditor-General</b>			
Whitsunday ROC Limited	31.08.2023	U	-

Notes:

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

<sup>1</sup> Only councils prepare sustainability statements (not local government-related entities).

<sup>2</sup> We issued a qualified opinion for Palm Island Aboriginal Shire Council's 2020–21 financial statements and its financial year sustainability statement. This was because council was unable to provide enough information about its lease and motel income for us to confirm revenue (and financial sustainability ratios based on this revenue) were correctly reported.

<sup>3</sup> We included an emphasis of matter in our opinion for Central Highlands (QLD) Housing Company Limited to alert users that this was the final financial report of the company and directors had decided on 12 September 2022 to cease trading, transfer the company's assets and enter voluntary liquidation.

<sup>4</sup> From 30 June 2022, Cherish the Environment Foundation Ltd is no longer considered a public sector entity.

<sup>5</sup> We included an emphasis of matter in our audit report for Mackay Region Enterprises Pty Ltd to alert users that the company has ceased trading, and that on 23 November 2022 it was resolved the company be wound up. The company is dependent upon the ongoing financial support of Mackay Regional Council for the period from the closure of its bank account on 11 April 2023 until its deregistration date.

Source: Queensland Audit Office.