

E. Audit opinions for entities preparing financial reports

The following tables detail the types of audit opinions we issued, in accordance with Australian auditing standards, for the 2022–23 financial year. We have grouped these by the new ministerial portfolios established following the machinery of government changes announced by the state government in December 2023. Where significant functions were transferred between departments, the 2022–23 audit result for the former department has been reported under all relevant ministerial portfolios.

Unless otherwise stated, the financial year end of these entities is 30 June 2023. The legislative deadline refers to the date by which the financial statements are required to be audited. Where there is a dash (–) in the legislative deadline column, no deadline applies for that specific entity.

The table also identifies the entities that had a key audit matter included in their independent auditor's report. Key audit matters are those that, in our professional judgement, are of most significance in the audit of the financial statements. These matters mostly relate to major events and transactions that occur during the period and to those areas requiring significant accounting judgement and estimation, for example, the valuation of property, plant and equipment. We address these matters in the context of the audit of the financial report as a whole and in forming our opinion. We do not provide a separate opinion on these matters.

Controlled entities (those owned by one or more public sector entities) have been grouped in the following tables in bullet points under the entity they are controlled by.

The Speaker of the Legislative Assembly of Queensland

As the chief presiding officer of the Queensland Parliament, the speaker chairs the debates and enforces the rules to ensure orderly conduct in the chamber. Administratively, the speaker has control of the parliamentary service, and is responsible for the parliament's policies, budget, services, and administration.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Legislative Assembly and parliamentary service	31.08.2023	29.08.2023	No	Unmodified

Source: Queensland Audit Office.

Premier

Responsibilities include the overall management of Queensland, Cabinet and its committees, coordinating government communication, policy development, governance, legislative drafting and publishing, protocol, intergovernmental relations, and overall public service management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Anzac Day Trust	31.08.2023	24.08.2023	No	Unmodified – EOM*
Department of the Premier and Cabinet	31.08.2023	29.08.2023	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Office of the Governor	31.08.2023	15.08.2023	No	Unmodified
Premier's Disaster Relief Appeal Fund (managed by the Department of the Premier and Cabinet)	31.12.2023	15.12.2023	No	Unmodified
Public Sector Commission	31.08.2023	28.08.2023	No	Unmodified

Notes: EOM* – emphasis of matter, to highlight that the entity ceased operations on 14 April 2023.

Source: Queensland Audit Office.

Deputy Premier, Treasurer and Minister for Trade and Investment

Responsibilities include the state budget, taxation, economic policy, government owned enterprises, insurance, mineral and petroleum royalties, investment facilitation, and trade development.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Backing Queensland Investment Fund*	–	08.09.2023	No	Unmodified – EOM
Debt Retirement Trust*	–	29.09.2023	No	Unmodified – EOM
Government Holdings Trust*	–	29.09.2023	No	Unmodified – EOM
Motor Accident Insurance Commission	31.08.2023	29.08.2023	No	Unmodified
National Injury Insurance Scheme, Queensland Trust*	–	29.09.2023	No	Unmodified – EOM
Nominal Defendant	31.08.2023	29.08.2023	No	Unmodified
QIC Absolute Return Bond Fund*	–	31.08.2023	No	Unmodified – EOM & EOM**
QIC Alternative Beta Fund*	–	31.08.2023	No	Unmodified – EOM
QIC Alternative Investment Trust*	–	05.09.2023	No	Unmodified – EOM
QIC Australian Fixed Interest Fund*	–	30.08.2023	No	Unmodified – EOM
QIC Cash Enhanced Fund*	–	30.08.2023	No	Unmodified – EOM
QIC Cash Fund*	–	30.08.2023	No	Unmodified – EOM
QIC Direct Opportunities Fund*	–	29.09.2023	No	Unmodified – EOM
QIC Diversified Australian Equities Fund*	–	29.09.2023	No	Unmodified – EOM

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
QIC Diversified Fixed Interest Fund*	–	29.09.2023	No	Unmodified – EOM
QIC Diversified Infrastructure Fund No. 2*	–	29.09.2023	No	Unmodified – EOM
QIC Global Credit Income Fund*	–	31.08.2023	No	Unmodified – EOM & EOM**
QIC Global Strategy Trust No. 2A*	–	31.08.2023	No	Unmodified – EOM
QIC Infrastructure Mandate No. 1 Trust*	–	29.09.2023	No	Unmodified – EOM
QIC Infrastructure Portfolio No. 1 Trust*	–	31.08.2023	No	Unmodified – EOM & EOM*
QIC Infrastructure Portfolio No. 2 Trust*	–	31.08.2023	No	Unmodified – EOM & EOM*
QIC International Equities Fund*	–	29.09.2023	No	Unmodified – EOM
QIC Limited	31.08.2023	30.08.2023	Yes	Unmodified
• QIC Active Retail Property Fund TT Company Pty Ltd	31.10.2023	28.08.2023	No	Unmodified
• QIC Australia Core Plus Fund TT Company Pty Ltd	31.10.2023	28.08.2023	No	Unmodified
• QIC Infrastructure Management No.2 Pty Ltd	31.10.2023	11.09.2023	No	Unmodified
• QIC Infrastructure Management Pty Ltd	31.10.2023	08.09.2023	No	Unmodified
• QIC Investments No.1 Pty Ltd	31.10.2023	11.09.2023	No	Unmodified
• QIC Investments No.2 Pty Ltd	31.10.2023	08.09.2023	No	Unmodified
• QIC Investments No.3 Pty Ltd	31.10.2023	08.09.2023	No	Unmodified
• QIC Office Fund TT Company Pty Ltd	31.10.2023	29.08.2023	No	Unmodified
• QIC Private Capital Pty Ltd	31.10.2023	30.08.2023	No	Unmodified
• QIC Property Fund TT Company Pty Ltd	31.10.2023	29.08.2023	No	Unmodified
• QIC Retail Pty Ltd	31.10.2023	08.09.2023	No	Unmodified
• QIC Town Centre Fund TT Company Pty Ltd	31.10.2023	29.08.2023	No	Unmodified
• QICP Pty Ltd	31.10.2023	05.09.2023	No	Unmodified
QIC Long Term Diversified Fund*	–	29.09.2023	No	Unmodified – EOM
QIC Office Fund Group*	–	27.09.2023	No	Unmodified
QIC Private Debt Fund – Government Clients*	–	29.09.2023	No	Unmodified – EOM



Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
QIC Private Equity Fund No. 1*	–	29.09.2023	No	Unmodified – EOM
QIC Private Equity Fund No. 2*	–	29.09.2023	No	Unmodified – EOM
QIC Private Equity Fund No. 3*	–	29.09.2023	No	Unmodified – EOM
QIC Private Equity Fund No. 5*	–	29.09.2023	No	Unmodified – EOM
QIC Registry Trust*	–	07.09.2023	No	Unmodified – EOM
QIC Short Term Income Fund*	–	29.09.2023	No	Unmodified – EOM
QIC Short Term Income Fund – Advisors Class*	–	29.09.2023	No	Unmodified – EOM & EOM*
QIC Sovereign Bond Fund*	–	31.08.2023	No	Unmodified – EOM & EOM**
QIC Strategy Fund No. 2*	–	31.08.2023	No	Unmodified – EOM
QIC Strategy Fund No.3 – External Managers Trust No.2*	–	31.08.2023	No	Unmodified – EOM
Queensland Competition Authority	31.08.2023	31.08.2023	No	Unmodified
Queensland Hydro Pty Ltd	31.10.2023	30.08.2023	No	Unmodified
Queensland Investment Trust No. 2*	–	29.09.2023	No	Unmodified – EOM
Queensland Titles Registry Pty Ltd*	31.10.2023	31.10.2023	No	Unmodified
Queensland Treasury	31.08.2023	25.08.2023	Yes	Unmodified
• Brisbane Port Holdings Pty Ltd	31.10.2023	15.08.2023	No	Unmodified
• DBCT Holdings Pty Ltd	31.10.2023	15.08.2023	No	Unmodified
• Queensland Lottery Corporation Pty Ltd	31.10.2023	15.08.2023	No	Unmodified
• Queensland Treasury Holdings Pty Ltd	31.10.2023	15.08.2023	No	Unmodified
Queensland Treasury Corporation	31.08.2023	18.08.2023	Yes	Unmodified
Registry Finance Pty Ltd*	31.10.2023	31.10.2023	No	Unmodified
Registry Hold Trust*	–	31.10.2023	No	Unmodified – EOM
State Initiatives Trust*	–	29.09.2023	No	Unmodified – EOM
The National Injury Insurance Agency Queensland	31.08.2023	29.08.2023	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Trade and Investment Queensland	31.08.2023	31.08.2023	No	Unmodified

Notes: *Entities and trusts that are managed but not controlled by QIC Limited or its controlled entities. EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users. EOM* – emphasis of matter, relating to material uncertainty as to whether the entity will be able to pay its debts as and when they fall due. EOM** – emphasis of matter, to highlight that the entity ceased operations or is likely to be dissolved.

Source: Queensland Audit Office.

Attorney-General and Minister for Justice, and Minister for the Prevention of Domestic and Family Violence

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; the Public Trustee; and prevention of domestic and family violence.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Crime and Corruption Commission	31.08.2023	28.08.2023	No	Unmodified
Department of Justice and Attorney-General	31.08.2023	31.08.2023	Yes	Unmodified
Electoral Commission of Queensland	31.08.2023	31.08.2023	No	Unmodified
Legal Aid Queensland	31.08.2023	29.08.2023	No	Unmodified
Legal Practitioners Admissions Board	31.08.2023	31.08.2023	No	Unmodified
Legal Practitioners' Fidelity Guarantee Fund**	–	31.08.2023	No	Unmodified
Office of the Information Commissioner	31.08.2023	28.08.2023	No	Unmodified
Office of the Ombudsman	31.08.2023	10.08.2023	No	Unmodified
Professional Standards Council	31.08.2023	31.08.2023	No	Unmodified
Prostitution Licensing Authority	31.08.2023	14.08.2023	No	Unmodified
Public Trustee of Queensland Growth Trust*	–	30.08.2023	No	Unmodified
QCF Management Co. Ltd*	31.10.2023	31.10.2023	No	Unmodified
Queensland Community Foundation*	31.12.2023	04.10.2023	No	Unmodified
Queensland Family and Child Commission	31.08.2023	17.08.2023	No	Unmodified
Queensland Human Rights Commission	31.08.2023	21.08.2023	No	Unmodified
Queensland Law Society Incorporated	31.08.2023	01.09.2023	No	Unmodified
• Law Claims Levy Fund	–	31.08.2023	No	Unmodified
• QLS Solicitor Support Pty Ltd	31.10.2023	31.08.2023	No	Unmodified
Supreme Court Library Committee	31.08.2023	11.08.2023	No	Unmodified
The Forde Foundation*	31.12.2023	04.10.2023	No	Unmodified
The Gladstone Foundation*	31.12.2023	27.10.2023	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
The Lady Bowen Trust*	31.12.2023	04.10.2023	No	Unmodified
The Public Trustee of Queensland	31.08.2023	30.08.2023	No	Unmodified
The Queensland Aboriginal and Torres Strait Islander Foundation*	31.12.2023	04.10.2023	No	Unmodified

Note: *Entities and trusts that are managed but not controlled by The Public Trustee of Queensland. **Fund is maintained but not controlled by the Queensland Law Society Incorporated.

Source: Queensland Audit Office.

Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities

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

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Darling Downs–Moreton Rabbit Board	31.08.2023	31.08.2023	No	Unmodified
Department of Agriculture and Fisheries	31.08.2023	29.08.2023	Yes	Unmodified
Queensland Rural and Industry Development Authority (QRIDA)	31.08.2023	24.08.2023	No	Unmodified
Safe Food Production Queensland	31.08.2023	31.08.2023	No	Unmodified

Source: Queensland Audit Office.

Minister for Child Safety, Minister for Seniors and Disability Services, and Minister for Multicultural Affairs

Responsibilities include adoption, child protection services, the redress scheme for Queensland survivors of institutional child sexual abuse, carers, disability services, seniors, and multicultural affairs.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Child Safety, Seniors and Disability Services*	31.08.2023	30.08.2023	Yes	Unmodified
Department of Environment and Science**	31.08.2023	28.08.2023	Yes	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 January 2024, responsibility for Multicultural Affairs was transferred into the department. **This department is also included under the Minister for Energy and Clean Economy Jobs and the Minister for the Environment and the Great Barrier Reef and Minister for Science and Minister for Innovation.

Source: Queensland Audit Office.



Minister for Education and Minister for Youth Justice

Responsibilities include state schooling, early childhood education and care, higher education, non-state school funding, and youth justice.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Education	31.08.2023	25.08.2023	Yes	Unmodified
<ul style="list-style-type: none"> Queensland Education Leadership Institute Limited 	31.10.2023	09.10.2023	No	Unmodified – EOM
Department of Youth Justice, Employment, Small Business and Training*	31.08.2023	31.08.2023	Yes	Unmodified
<ul style="list-style-type: none"> BCITF (Qld) Limited 	31.12.2023	29.08.2023	No	Unmodified
Non-State Schools Accreditation Board	31.08.2023	25.08.2023	No	Unmodified
Queensland Curriculum and Assessment Authority	31.08.2023	17.08.2023	No	Unmodified

Note: EOM – emphasis of matter, to highlight that the entity ceased operations or is likely to be dissolved. *This department is also included under the Minister for Employment and Small Business, and Minister for Training and Skills Development. The machinery of government changes that came into effect on 1 January 2024 established the new Department of Youth Justice in this portfolio.

Source: Queensland Audit Office.

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 small business capability and resilience.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Building and Construction Industry Training Fund (Qld)*	31.12.2023	29.08.2023	No	Unmodified
Department of Youth Justice, Employment, Small Business and Training**	31.08.2023	31.08.2023	Yes	Unmodified
<ul style="list-style-type: none"> BCITF (Qld) Limited 	31.12.2023	29.08.2023	No	Unmodified
Manufacturing Skills Queensland Limited***	31.10.2023	04.10.2023	No	Unmodified
TAFE Queensland	31.08.2023	31.08.2023	No	Unmodified
<ul style="list-style-type: none"> Aviation Australia Pty Ltd 	31.10.2023	31.08.2023	No	Unmodified
<ul style="list-style-type: none"> TAFE Queensland Scholarship Foundation 	31.12.2023	13.03.2024	No	Unmodified

Notes: *BCITF (Qld) Limited is the trustee for the fund but does not control it. **This department is also included under the Minister for Education and Minister for Youth Justice. As a result of machinery of government changes that came into effect on 1 January 2024, this was renamed the Department of Employment, Small Business and Training. ***Manufacturing Skills Queensland Limited was incorporated on 31 October 2022. Its financial statements cover the period 31 October 2022 to 30 June 2023.

Source: Queensland Audit Office.

Minister for Energy and Clean Economy Jobs

Responsibilities include energy regulation of electricity and gas sectors, biofuels, clean energy, energy industry development, hydrogen, renewable energy, clean economic policy, and government purchasing.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
CleanCo Queensland Limited	31.08.2023	25.08.2023	Yes	Unmodified
CS Energy Limited	31.08.2023	25.08.2023	Yes	Unmodified
Department of Energy and Public Works*	31.08.2023	31.08.2023	Yes	Unmodified
Department of Environment and Science**	31.08.2023	28.08.2023	Yes	Unmodified
Energy Queensland Limited	31.08.2023	25.08.2023	Yes	Unmodified
• Ergon Energy Queensland Pty Ltd	31.10.2023	15.08.2023	Yes	Unmodified
• Yurika Pty Ltd	31.10.2023	23.10.2023	No	Unmodified
Office of the Energy and Water Ombudsman	31.08.2023	15.08.2023	No	Unmodified
Queensland Electricity Transmission Corporation Limited (trading as Powerlink Queensland)	31.08.2023	30.08.2023	Yes	Unmodified
Stanwell Corporation Limited	31.08.2023	25.08.2023	Yes	Unmodified

Note: *This department is also included under the Minister for Housing, Local Government and Planning, and Minister for Public Works. As a result of machinery of government changes that came into effect on 1 January 2024, this entity was renamed the Department of Energy and Climate. **This department is also included under the Minister for the Environment and the Great Barrier Reef and Minister for Science and Innovation, and the Minister for Child Safety, Minister for Seniors and Disability Services, and Minister for Multicultural Affairs.

Source: Queensland Audit Office.

Minister for the Environment and the Great Barrier Reef and Minister for Science and Innovation

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 innovation policy.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Environment and Science*	31.08.2023	28.08.2023	Yes	Unmodified
Queensland Trust for Nature	31.12.2023	13.10.2023	No	Unmodified

Note: *This department is also included under the Minister for Energy and Clean Economy Jobs and the Minister for Child Safety, Minister for Seniors and Disability Services, and Minister for Multicultural Affairs. As a result of machinery of government changes that came into effect on 1 January 2024, this was renamed the Department of Environment, Science and Innovation.

Source: Queensland Audit Office.

Minister for Fire and Disaster Recovery Services and Minister for Corrective Services

Responsibilities include adult corrective services, state emergency service, fire and rescue services, rural fire services, and disaster recovery and recovery and reconstruction of Queensland following natural disaster events.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Queensland Corrective Services	31.08.2023	29.08.2023	Yes	Unmodified
Queensland Fire and Emergency Services	31.08.2023	24.08.2023	Yes	Unmodified
Queensland Reconstruction Authority	31.08.2023	17.08.2023	No	Unmodified

Source: Queensland Audit Office.

Minister for Health, Mental Health and Ambulance Services and Minister for Women

Responsibilities include hospitals, public health, mental 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, the ambulance service, and women's policy.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Bundaberg Health Services Foundation	31.08.2023	31.08.2023	No	Unmodified
Cairns and Hinterland Hospital and Health Service	31.08.2023	29.08.2023	Yes	Unmodified
Central Queensland Hospital and Health Service	31.08.2023	30.08.2023	Yes	Unmodified
Central Queensland Hospital Foundation	31.08.2023	28.08.2023	No	Unmodified
Central West Hospital and Health Service	31.08.2023	28.08.2023	Yes	Unmodified
Children's Health Queensland Hospital and Health Service	31.08.2023	30.08.2023	Yes	Unmodified
Children's Hospital Foundation Queensland	31.08.2023	28.08.2023	No	Unmodified
Darling Downs Hospital and Health Service	31.08.2023	30.08.2023	Yes	Unmodified
Department of Health	31.08.2023	28.08.2023	No	Unmodified
Far North Queensland Hospital Foundation	31.08.2023	31.08.2023	No	Unmodified
Gold Coast Hospital and Health Service	31.08.2023	18.08.2023	Yes	Unmodified
Gold Coast Hospital Foundation	31.08.2023	28.08.2023	No	Unmodified
Health and Wellbeing Queensland	31.08.2023	17.08.2023	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Ipswich Hospital Foundation	31.08.2023	31.08.2023	No	Unmodified
Mackay Hospital and Health Service	31.08.2023	18.08.2023	Yes	Unmodified
Mackay Hospital Foundation	31.08.2023	28.08.2023	No	Unmodified
Metro North Hospital and Health Service	31.08.2023	31.08.2023	Yes	Unmodified
Metro South Hospital and Health Service	31.08.2023	30.08.2023	Yes	Unmodified
North West Hospital and Health Service	31.08.2023	31.08.2023	Yes	Unmodified
Office of the Health Ombudsman	31.08.2023	17.08.2023	No	Unmodified
PA Research Foundation	31.08.2023	31.08.2023	No	Unmodified
Queensland Mental Health Commission	31.08.2023	22.08.2023	No	Unmodified
Royal Brisbane and Women's Hospital Foundation	31.08.2023	25.08.2023	No	Unmodified
South West Hospital and Health Service	31.08.2023	30.08.2023	Yes	Unmodified
Sunshine Coast Health Foundation	31.08.2023	14.09.2023	No	Unmodified
Sunshine Coast Hospital and Health Service	31.08.2023	30.08.2023	Yes	Unmodified
The Council of the Queensland Institute of Medical Research	31.08.2023	31.08.2023	No	Unmodified
• Endpoint IQ Pty Ltd	31.10.2023	18.12.2023	No	Unmodified – EOM & EOM**
The Prince Charles Hospital Foundation	31.08.2023	30.08.2023	No	Unmodified
Toowoomba Hospital Foundation	31.08.2023	28.08.2023	No	Unmodified
Torres and Cape Hospital and Health Service	31.08.2023	29.08.2023	Yes	Unmodified
Townsville Hospital and Health Service	31.08.2023	24.08.2023	Yes	Unmodified
Townsville Hospital Foundation	31.08.2023	31.08.2023	No	Unmodified
Tropical Australian Academic Health Centre Limited*	31.12.2023	10.11.2023	No	Unmodified
West Moreton Hospital and Health Service	31.08.2023	30.08.2023	Yes	Unmodified
Wide Bay Hospital and Health Service	31.08.2023	25.08.2023	Yes	Unmodified

Notes: *Tropical Australian Academic Health Centre Limited is a company limited by guarantee with the following entities having significant influence over the company: the 5 hospital and health services in northern Queensland – Cairns and Hinterland, Mackay, North West, Torres and Cape, and Townsville – the Northern Queensland Primary Health Network; and James Cook University.

EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users. EOM** – emphasis of matter, relating to material uncertainty as to whether the entity will be able to pay its debts as and when they fall due.

Source: Queensland Audit Office.

Minister for Housing, Local Government and Planning, and Minister for Public Works

Responsibilities include homelessness, housing supply and delivery, building and plumbing standards, government buildings, land use planning, local government, licencing and regulation of the Queensland building industry, property facilities management for government and major projects, and urban design and architecture.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Board of Architects of Queensland	31.08.2023	31.08.2023	No	Unmodified
Board of Professional Engineers of Queensland	31.08.2023	31.08.2023	No	Unmodified
Department of Energy and Public Works*	31.08.2023	31.08.2023	Yes	Unmodified
Department of Housing**	31.08.2023	31.08.2023	Yes	Unmodified
Department of State Development, Infrastructure, Local Government and Planning***	31.08.2023	28.08.2023	Yes	Unmodified
Queensland Building and Construction Commission	31.08.2023	29.08.2023	No	Unmodified
<ul style="list-style-type: none"> Queensland Building and Construction Employing Office 	31.08.2023	25.08.2023	No	Unmodified
Residential Tenancies Authority	31.08.2023	29.08.2023	No	Unmodified
<ul style="list-style-type: none"> Residential Tenancies Employing Office 	31.08.2023	29.08.2023	No	Unmodified

Note: *This department is also included under the Minister for Energy and Clean Economy Jobs, and following the machinery of government changes effective 1 January 2024 it was renamed the Department of Energy and Climate. **As a result of machinery of government changes that came into effect on 1 January 2024, this entity was renamed the Department of Housing, Local Government, Planning and Public Works. ***This department is also included under the Minister for State Development and Infrastructure, Minister for Industrial Relations, and Minister for Racing. As a result of machinery of government changes that came into effect on 1 January 2024, this department was renamed the Department of State Development and Infrastructure.

Source: Queensland Audit Office.

Minister for Police and Community Safety

Responsibilities include the police service; crime prevention including youth crime, community safety, and protection; Queensland Government Air Services; and disaster management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Office of the Inspector-General of Emergency Management	31.08.2023	28.08.2023	No	Unmodified
Queensland Police Service	31.08.2023	28.08.2023	Yes	Unmodified

Source: Queensland Audit Office.

Minister for Regional Development and Manufacturing and Minister for Water

Responsibilities include regional economic development; cross-sector coordination to enhance economic growth; manufacturing industry development; bulk water supply; regulation of water quality and supply continuity; management of water supply emergencies; catchment and water resource management; and water resource allocation, planning, and management.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Avondale Water Board	31.08.2023	06.10.2023	No	Unmodified
Babinda Swamp Drainage Board	31.08.2023	05.09.2023	No	Unmodified
Bollon West Water Authority	31.08.2023	28.08.2023	No	Disclaimer
Bones Knob Water Board	31.08.2023	06.10.2023	No	Qualified
Cairns River Improvement Trust	31.08.2023	23.10.2023	No	Unmodified
Central SEQ Distributor-Retailer Authority (trading as Urban Utilities)	31.08.2023	31.08.2023	No	Unmodified
Department of Regional Development, Manufacturing and Water**	31.08.2023	31.08.2023	Yes	Unmodified
Don River Improvement Trust	31.08.2023	26.10.2023	No	Unmodified
Dumaresq-Barwon Border Rivers Commission	31.08.2023	31.08.2023	No	Unmodified
Fernlee Water Authority	31.08.2023	28.08.2023	No	Qualified
Gladstone Area Water Board	31.08.2023	28.08.2023	No	Unmodified
Glamorgan Vale Water Board	31.08.2023	28.09.2023	No	Unmodified
Ingie Water Authority	31.08.2023	09.08.2023	No	Qualified and EOM*
Ipswich Rivers Improvement Trust	31.08.2023	17.10.2023	No	Unmodified
Kaywana Bore Water Board	31.08.2023	06.10.2023	No	Qualified
Lower Burdekin Water	31.08.2023	30.08.2023	No	Unmodified
Lower Herbert Water Management Authority	31.08.2023	27.09.2023	No	Unmodified
Mount Isa Water Board	31.08.2023	30.08.2023	No	Unmodified
Northern SEQ Distributor-Retailer Authority (trading as Unitywater)	31.08.2023	18.08.2023	No	Unmodified
Orchard Creek and East Euramo Drainage Board	31.08.2023	12.09.2023	No	Unmodified
Queensland Bulk Water Supply Authority (trading as Seqwater)	31.08.2023	18.08.2023	Yes	Unmodified
Roadvale Water Board	31.08.2023	06.03.2024	No	Unmodified
Scenic Rim River Improvement Trust	31.08.2023	15.08.2023	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Silkwood Drainage Board	31.08.2023	09.08.2023	No	Unmodified – EOM*
South Maroochy Drainage Board	31.08.2023	12.10.2023	No	Disclaimer
Stanthorpe Shire River Improvement Trust	31.08.2023	08.02.2024	No	Unmodified
State Council of River Trusts, Queensland Inc.	31.12.2023	24.10.2023	No	Unmodified – EOM
Sunwater Limited	31.08.2023	18.08.2023	Yes	Unmodified
Wambo Shire River Improvement Trust	31.08.2023	15.08.2023	No	Unmodified
Warwick Shire River Improvement Trust	31.08.2023	17.10.2023	No	Unmodified
Whitsunday Rivers Improvement Trust	31.08.2023	20.11.2023	No	Unmodified

Notes: EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users. EOM* – emphasis of matter, to highlight that the entity is likely to be dissolved.

**As a result of machinery of government changes that came into effect on 1 January 2024, the Office for Rural and Regional Queensland was transferred into the Department of Regional Development, Manufacturing and Water.

Source: Queensland Audit Office.

Minister for Resources and Critical Minerals

Responsibilities include mining and petroleum, mine safety and health, Aboriginal and Torres Strait Islander land interests and titles, land management, and critical minerals.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Resources	31.08.2023	15.08.2023	Yes	Unmodified
GasFields Commission Queensland	31.08.2023	29.08.2023	No	Unmodified
Resources Safety and Health Queensland	31.08.2023	29.08.2023	No	Unmodified
• Resources Safety and Health Queensland Employing Office	31.08.2023	29.08.2023	No	Unmodified
Valuers Registration Board of Queensland	31.08.2023	15.08.2023	No	Unmodified

Source: Queensland Audit Office.



Minister for State Development and Infrastructure, Minister for Industrial Relations, and Minister for Racing

Responsibilities include state development, economic development, major project impact assessment, strategic planning for priority industry sectors, capital works and program monitoring, integrated resort developments and global tourism hubs, urban growth, industrial relations, racing, and Olympic and Paralympic Games.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Brisbane Organising Committee for the 2032 Olympic and Paralympic Games*	31.08.2023	31.08.2023	No	Unmodified
Building and Construction Industry (Portable Long Service Leave) Authority (trading as QLEAVE)	31.08.2023	24.08.2023	No	Unmodified
Community Services Industry (Portable Long Service Leave) Authority	31.08.2023	24.08.2023	No	Unmodified
Contract Cleaning Industry (Portable Long Service Leave) Authority	31.08.2023	29.08.2023	No	Unmodified
Department of State Development, Infrastructure, Local Government and Planning**	31.08.2023	28.08.2023	Yes	Unmodified
Queensland Racing Integrity Commission	31.08.2023	29.08.2023	No	Unmodified
Racing Queensland Board	31.08.2023	31.08.2023	No	Unmodified
South Bank Corporation	31.08.2023	31.08.2023	No	Unmodified
• South Bank Employing Office	31.08.2023	31.08.2023	No	Unmodified
WorkCover Queensland	31.08.2023	23.08.2023	Yes	Unmodified
• WorkCover Employing Office	31.08.2023	23.08.2023	No	Unmodified

Note: *The financial statements of the Brisbane Organising Committee for the 2032 Olympic and Paralympic Games cover the period from the date of establishment, 20 December 2021, to 30 June 2023.

**This department is also included under the Minister for Housing, Local Government and Planning, and Minister for Public Works. As a result of machinery of government changes that came into effect on 1 January 2024, this department was renamed the Department of State Development and Infrastructure. The following functions were transferred into the department – Brisbane 2032 Coordination Office, Office of Industrial Relations, and the Office of Racing.

Source: *Queensland Audit Office*.

Minister for Tourism and Sport

Responsibilities include tourism development and promotion, tourism investment attraction, marketing and promotion of international education and training, major events, sport, and recreation.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Department of Tourism, Innovation and Sport*	31.08.2023	30.08.2023	Yes	Unmodified
Stadiums Queensland	31.08.2023	22.08.2023	No	Unmodified

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Tourism and Events Queensland	31.08.2023	31.08.2023	No	Unmodified
<ul style="list-style-type: none"> Gold Coast Events Management Ltd (trading as Events Management Queensland) 	31.10.2023	24.08.2023	No	Unmodified
<ul style="list-style-type: none"> Tourism and Events Queensland Employing Office 	31.08.2023	31.08.2023	No	Unmodified

Note: *As a result of machinery of government changes that came into effect on 1 January 2024, this was renamed the Department of Tourism and Sport.

Source: Queensland Audit Office.

Minister for Transport and Main Roads and Minister for Digital Services

Responsibilities include land transport and safety, main roads, marine infrastructure, passenger and personalised transport, ports, railways, transport infrastructure, the Cross River Rail project, cyber security operations and management, digital economy, open data, government information and communication technology policy and planning, and shared services systems.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Cross River Rail Delivery Authority	31.08.2023	22.08.2023	No	Unmodified
Department of Transport and Main Roads	31.08.2023	31.08.2023	Yes	Unmodified
<ul style="list-style-type: none"> Transmax Pty Ltd 	31.10.2023	21.09.2023	No	Unmodified
Far North Queensland Ports Corporation Limited (trading as Ports North)	31.08.2023	28.08.2023	Yes	Unmodified
Gladstone Ports Corporation Limited	31.08.2023	30.08.2023	Yes	Unmodified
Gold Coast Waterways Authority	31.08.2023	24.08.2023	No	Unmodified
North Queensland Bulk Ports Corporation Limited	31.08.2023	24.08.2023	Yes	Unmodified
Port of Townsville Limited	31.08.2023	29.08.2023	Yes	Unmodified
Queensland Rail	31.08.2023	31.08.2023	Yes	Unmodified
<ul style="list-style-type: none"> Queensland Rail Limited 	31.10.2023	31.08.2023	Yes	Unmodified

Source: Queensland Audit Office.



Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts

Responsibilities include path to treaty; Aboriginal and Torres Strait Islander cultural heritage, policy, rights, and culture; community care; community recovery; community services; social inclusion; youth affairs; archives; and the arts.

Entity	Legislative deadline	Date audit opinion issued	Key audit matter	Type of audit opinion issued
Board of the Queensland Museum	31.08.2023	28.08.2023	No	Unmodified
• Queensland Museum Foundation Trust	31.12.2023	28.08.2023	No	Unmodified
Community Enterprise Queensland	31.08.2023	24.08.2023	No	Unmodified
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	31.08.2023	31.08.2023	Yes	Unmodified
• Aboriginal Centre for the Performing Arts Pty Ltd	31.12.2023	08.11.2023	No	Unmodified
• The Queensland Music Festival Pty Ltd	30.04.2023	03.04.2023	No	Unmodified
• Screen Queensland Pty Ltd	31.10.2023	04.08.2023	No	Unmodified
Family Responsibilities Commission	31.08.2023	28.08.2023	No	Unmodified
Library Board of Queensland	31.08.2023	31.08.2023	No	Unmodified
• Queensland Library Foundation	31.10.2023	31.08.2023	No	Unmodified
Queensland Art Gallery Board of Trustees	31.08.2023	29.08.2023	No	Unmodified
Queensland Performing Arts Trust	31.08.2023	29.08.2023	No	Unmodified
Queensland Theatre Company	28.02.2023	24.02.2023	No	Unmodified
Queensland Veterans' Council	31.08.2023	31.08.2023	No	Unmodified

Source: Queensland Audit Office.

