

## 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 and the reasons for the exemptions.

**Figure F1**  
**Entities exempt from audit by the Auditor-General**

Audit	Audit firm who undertakes the audit	Date opinion issued	Opinion
<i>Exempt local government entities—small in size and of low risk (s.30A of the Auditor-General Act 2009)</i>			
Artspace Mackay Foundation	Bennett Partners	26.09.2019	Q E*
Central Western Queensland Remote Area Planning and Development Board (RAPAD)	Walsh Accounting	08.11.2019	U
Far North Queensland Regional Organisation of Councils	Halpin Partners Pty Ltd	25.10.2019	E*
Gulf Savannah Development Inc.	Rekenen Accountants	09.12.2019	E*
Drive Inland Promotions Association Inc.	VIDEN Group	19.09.2019	E*
Major Brisbane Festivals Pty Ltd <sup>+</sup>	BDO Audit Pty Ltd	Not complete	
Brisbane Festival Limited <sup>+</sup>	BDO Audit Pty Ltd	Not complete	
North West Queensland Regional Organisation of Councils	Rekenen Accountants	09.12.2019	E*
Northern Alliance of Councils Incorporated <sup>#</sup>	Crowe Horwath	03.06.2019	E*
South West Regional Economic Development Association	FTA Accountants	28.08.2019	E*
Wide Bay Burnett Regional Organisation of Councils Inc	All Income Tax	20.12.2019	E*
<i>Exempt local government entities—foreign-based controlled entity (s.32 of the Auditor-General Act 2009)</i>			
Gold Coast City Council Insurance Company Limited	Ernst & Young LLP	29.08.2019	U

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

+ The financial year of Brisbane Festival Limited and the Major Brisbane Festival Pty Ltd was 1 January 2019 to 31 December 2019.

# The financial statements of the Northern Alliance of Councils Incorporated were for the period 1 April 2018 to 31 March 2019.

Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer Appendix K for definitions of these terms.)

Source: Queensland Audit Office.