

## 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 our report *Local government entities: 2017–18 results of financial audits* (Report 18: 2018–19) was issued.

**Figure H1**  
**Audit opinions issued for prior financial years**

Entity	Date opinion issued	Opinion
<b>Financial statements from 2016–17 financial year—Councils</b>		
Doomadgee Aboriginal Shire Council	10.06.2019	Q
<b>Financial sustainability statements from 2016–17 financial year</b>		
Doomadgee Aboriginal Shire Council	10.06.2019	E*
<b>Financial statements from 2017–18 financial year—Councils</b>		
Doomadgee Aboriginal Shire Council	19.12.2019	Q
<b>Financial sustainability statements from 2017–18 financial year</b>		
Doomadgee Aboriginal Shire Council	19.12.2019	E*
<b>Financial statements from 2017–18 financial year—Controlled entities</b>		
Isaac Affordable Housing Fund Pty Ltd	29.07.2019	E*
Isaac Affordable Housing Trust	29.07.2019	Q E*
Moranbah Early Learning Centre Pty Ltd	24.05.2019	E*
Rattler Railway Company Ltd	25.06.2019	U
Major Brisbane Festivals Pty Ltd+	19.06.2019	U
Brisbane Festivals Ltd+	19.06.2019	U
<b>Financial statements from 2017–18 financial year—By arrangement</b>		
City of Ipswich Community Fund Trust	Not complete <sup>#</sup>	
Ipswich Community Charity Fund Inc	Not complete <sup>#</sup>	

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

+ The financial year of Brisbane Festival Limited and Major Brisbane Festival Pty Ltd was 1 January 2018 to 31 December 2018.

# The audits of the City of Ipswich Community Fund Trust and Ipswich Community Charity Fund Inc have been undertaken however the management of these organisations have not signed their financial statements.

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

Source: Queensland Audit Office.