

## E. Entities exempted from audit by the Auditor-General

The Auditor-General approved exemptions for the following audits. Where an audit certification date or audit opinion type is indicated with a dash, no financial statements have yet been received for 2019–20.

**Figure E1**  
**Entities exempt from audit by the Auditor-General**

Entity	Audit firm	Audit certification date	Audit opinion type
<b>Small in size and low-risk entities exempt under section 30A of the Auditor-General Act 2009</b>			
Mt Gravatt Showgrounds Trust*	Ross Spranklin & Co	03.06.2020	Unmodified
Surveyors Board of Queensland	PKF Brisbane Audit	30.07.2020	Unmodified
The Board of Trustees of Newstead House	C & N Audit Services	28.08.2020	Unmodified
<b>Foreign-based controlled entities exempt under section 32 of the Auditor-General Act 2009</b>			
Lexon Insurance Pte Ltd	PWC Singapore	24.08.2020	Unmodified
QIC European Investment Services	KPMG	04.09.2020	Unmodified
QIC US Management Incorporated	KPMG	31.08.2020	Unmodified

Note: \* Year-end date 30 April.

Source: Queensland Audit Office.

