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 we issued *Queensland state government entities: 2018–19 results of financial audits* (Report 8: 2019–20).

Figure H1
Audit opinions issued for prior financial years

Entity	Legislative deadline	Audit certification date	Audit opinion type
Aboriginal Centre for the Performing Arts Pty Ltd	31.12.2019	19.12.2019	Unmodified
Babinda Swamp Drainage Board	31.08.2019	29.11.2019	Unmodified
Brigooda Water Board	31.08.2019	18.12.2019	Qualified
Cairns River Improvement Trust	31.08.2019	17.01.2020	Unmodified
Don River Improvement Trust	31.08.2019	10.07.2020	Unmodified
East Deeral Drainage Board	31.08.2019	12.12.2019	Disclaimer
Ingie Water Authority	31.08.2019	06.12.2019	Qualified
Orchard Creek and East Euramo Drainage Board	31.08.2019	08.07.2020	Unmodified
Premier's Disaster Relief Appeal Fund	-	30.01.2020	Unmodified
QIC US Regional Mall Fund No. 1 *	31.03.2020	25.03.2020	Unmodified
QIC US Regional Mall Fund No. 2 *	31.03.2020	26.03.2020	Unmodified
Queensland Trust for Nature Fund	31.12.2019	13.12.2019	Unmodified
Scenic Rim Rivers Improvement Trust	31.08.2019	04.02.2020	Unmodified
Silkwood Drainage Board	31.08.2019	06.03.2020	Unmodified
South Maroochy Drainage Board	31.08.2019	31.01.2020	Disclaimer
Sunshine Coast Health Institute *	30.06.2020	03.03.2020	Unmodified
Wambo Shire River Improvement Trust	31.08.2019	17.02.2019	Unmodified
Whitsunday Rivers Improvement Trust	31.08.2019	17.08.2020	Unmodified
Whitsunday Rivers Improvement Trust	31.08.2018	14.05.2020	Unmodified

Note: * These entities have a financial year end of 31 December.

Source: Queensland Audit Office.

