

F. Other audit and assurance opinions

We issued the following opinions for other large audit and assurance engagements performed for Queensland state government entities.

Figure F1
Assurance audit opinions issued

| Entity | Title | Date opinion issued | Type of audit opinion issued |
|---------------------------------|---|---------------------|------------------------------|
| CITEC | ASAE 3402 Type 1 Assurance Report as at 31 March 2021 | 20.05.2021 | Unmodified |
| Corporate Administration Agency | ASAE 3402 Assurance Report Payroll and Information & Communication Technology for the period 1 July 2020 to 31 March 2021 | 18.05.2021 | Unmodified |
| Corporate Administration Agency | ASAE 3402 Assurance Report Accounts Payable and Information & Communication Technology Services for the period 1 July 2020 to 31 March 2021 | 18.05.2021 | Unmodified |
| QIC Limited | 2020–2021 QIC GS007 Report for the period 1 July 2020 to 30 June 2021 | 27.05.2021 | Unmodified |
| Queensland Shared Services | ASAE 3402 Assurance Report for the period 1 July 2020 to 31 March 2021 (Type 2) | 27.05.2021 | Unmodified |
| Queensland Shared Services | ASAE 3402 Type 1 Assurance Report as at 30 June 2021 | 29.07.2021 | Unmodified |

Source: Queensland Audit Office.

Figure F2
Reasonable assurance financial report opinions issued

| Entity | Title | Date opinion issued | Type of audit opinion issued |
|-------------------------------------|---|---------------------|------------------------------|
| Queensland Reconstruction Authority | ASAE 3150 Assurance Practitioner's Report on the design of controls within Queensland Reconstruction Authority's (QRA) Disaster Recovery Funding Arrangements Management System (System) for estimated reconstruction costs (the controls), throughout the period 1 November 2018 to 31 December 2020 relevant to the control objectives identified within the Disaster Recovery Funding Arrangements 2018; the QRA's description of its System, and the operating effectiveness of those controls. | 30.03.2021 | Unmodified |

Source: Queensland Audit Office.



Figure F3
Special purpose financial report opinions issued

| Entity | Title | Date opinion issued | Type of audit opinion issued |
|--|--|---------------------|------------------------------|
| Cairns Convention Centre | Special purpose financial report for consolidation in Department of Energy and Public Works | 23.08.2021 | Unmodified – EOM |
| Department of Local Government, Racing and Multicultural Affairs | Report on the audit of the Statement of Payments | 09.11.2021 | Unmodified – EOM |
| Gold Coast Convention and Exhibition Centre | Special purpose financial report for consolidation in Department of Energy and Public Works | 21.09.2021 | Unmodified – EOM |
| Queensland Reconstruction Authority | Independent Auditor's Report for the purposes of fulfilling the reporting requirements of the National Disaster Relief and Recovery Arrangements Determination 2007, 2012 Version 2 and 2017 and the Disaster Recovery Funding Arrangements 2018 | 30.03.2021 | Unmodified – EOM |

Note: EOM – emphasis of matter. Report was not intended for other users.

Source: Queensland Audit Office.

Australian financial services licences

Investment management entities must hold a financial services licence in order to issue or manage financial products, or deal in certain investments. They must meet the requirements set out in their licences. To confirm their compliance, these entities lodge forms annually to the Australian Securities and Investments Commission.

Figure F4
Results of 2020–21 audits of Australian financial services licences

| Entity | Date opinion issued | Type of audit opinion issued |
|-----------------------------|---------------------|------------------------------|
| QIC Private Capital Pty Ltd | 27.10.2021 | Unmodified |

Source: Compiled by the Queensland Audit Office.

Other audit and assurance opinions specific to energy and health entities are included in our sector reports on our website at www.qao.qld.gov.au.

