

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 2020* (Report 17: 2020–21) was issued.

Figure H1
Audit opinions issued for prior financial years

Entity	Date opinion issued	Opinion
Opinion key: U = unmodified; Q = qualified; E = emphasis of matter. (Refer to Appendix K for the definitions of these terms.)		
Financial statements from 2019–20 financial year – Councils		
Palm Island Aboriginal Shire Council	23.06.2021	Q ¹
Richmond Shire Council	18.06.2021	U
Financial sustainability statements from 2019–20 financial year		
Palm Island Aboriginal Shire Council	23.06.2021	E*
Richmond Shire Council	18.06.2021	E*
Financial statements from 2019–20 financial year – Controlled entities		
TradeCoast Land Pty Ltd	02.06.2021	E ² , E*
Cherish the Environment Foundation Ltd	22.07.2021	U
Mount Isa City Council Owned Enterprises Pty Ltd	25.06.2021	U
The Kronosaurus Korner Board Inc	30.04.2021	E*
Financial statements from 2019–20 financial year – Jointly controlled entities		
Major Brisbane Festivals Pty Ltd ³	17.05.2021	U
Western Queensland Local Government Association	Not complete	-
Financial statements from 2019–20 financial year – Entities exempt from audit by the Auditor-General		
Gulf Savannah Development Inc. (opinion issued by Rekenen Pty Ltd)	29.04.2021	E ⁴ , E*
Wide Bay Burnett Regional Organisation of Councils Inc (opinion issued by Michael R Palmer)	23.03.2021	E*

Notes:

- * An emphasis of matter was issued to alert users of these statements that they have been prepared on a special purpose basis.
- ¹ Palm Island Aboriginal Shire Council received a qualified opinion regarding the completeness and accuracy of the revenue it reported in its financial statements.
- ² An emphasis of matter was included to draw attention to a Supreme Court action between TradeCoast Land Pty Ltd and TradeCoast Central Pty Ltd.
- ³ The financial year of Major Brisbane Festival Pty Ltd was 1 January 2020 to 31 December 2020.
- ⁴ An emphasis of matter was issued as the auditors were unable to get comfort over an account balance.

Source: Queensland Audit Office.