

G. Entities exempted from audit by the Auditor-General

The Auditor-General approved exemptions from audit for the following entities.

Figure G1
Entities exempt from audit by the Auditor-General

Entity	Audit firm	Date audit opinion issued	Type of audit opinion issued
Small in size and low-risk entities exempt under section 30A of the Auditor-General Act 2009			
Mt Gravatt Showgrounds Trust ^{*1}	Vincent's Assurance and Risk Advisory	06.06.2023	Unmodified
Surveyors Board of Queensland ²	PKF Brisbane Audit	04.08.2023	Unmodified
The Board of Trustees of Newstead House ³	William Buck	31.08.2023	Unmodified
Foreign-based controlled entities exempt under section 32 of the Auditor-General Act 2009 – Controlled by Queensland Law Society Incorporated			
Lexon Insurance Pte Ltd ⁴	PWC Singapore	22.08.2023	Unmodified
Foreign-based controlled entities exempt under section 32 of the Auditor-General Act 2009 – Controlled by QIC Limited			
QIC European Investment Services Limited ⁵	KPMG	13.09.2023	Unmodified
QIC US Management Incorporated ⁵	KPMG	07.09.2023	Unmodified – EOM

Notes:

* Year-end date 30 April. EOM – emphasis of matter, to highlight that only certain accounting standards were used in the preparation of the report, and the report was not intended for other users.

¹ This entity is in the portfolio of the Minister for Tourism and Sport.

² This entity is in the portfolio of the Minister for Resources and Critical Minerals.

³ This entity is in the portfolio of the Minister for the Environment and the Great Barrier Reef and Minister for Science and Innovation.

⁴ This entity is in the portfolio of the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence.

⁵ This entity is in the portfolio of the Deputy Premier, Treasurer and Minister for Trade and Investment.

Source: Queensland Audit Office.

