

E. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions issued, in accordance with Australian auditing standards for the 2023 financial year.

Figure E1
Our opinions for education sector financial reports for 2023

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Departments and their controlled entities ¹	Department of Education ²	25.08.2023	Unmodified
	• Queensland Education Leadership Institute Limited ²	09.10.2023	Unmodified
	Department of Youth Justice, Employment, Small Business and Training ^{2,7}	31.08.2023	Unmodified
	• BCITF (QLD) Limited ^{2,3}	29.08.2023	Unmodified
Universities and their controlled entities ¹	Central Queensland University	02.04.2024	Unmodified
	• C Management Services Pty Ltd	19.02.2024	Unmodified
	• CQU Indonesia Holdings Pty Ltd	19.02.2024	Unmodified
	• CQU Travel Centre Pty Ltd	19.02.2024	Unmodified
	Griffith University	27.02.2024	Unmodified
	• International WaterCentre Pty Ltd ⁴	Not finalised	
	James Cook University	29.02.2024	Unmodified
	Queensland University of Technology	02.04.2024	Unmodified
	The University of Queensland	26.02.2024	Unmodified
	University of Southern Queensland	02.04.2024	Unmodified
University of the Sunshine Coast	02.04.2024	Unmodified	
Grammar schools	Board of Trustees of the Brisbane Girls Grammar School	21.02.2024	Unmodified
	Board of Trustees of the Brisbane Grammar School	13.02.2024	Unmodified
	Board of Trustees of the Ipswich Girls' Grammar School	23.02.2024	Unmodified
	Board of Trustees of the Ipswich Grammar School	23.02.2024	Unmodified
	Board of Trustees of the Rockhampton Girls Grammar School	23.02.2024	Unmodified
	Board of Trustees of the Rockhampton Grammar School	23.02.2024	Unmodified
	Board of Trustees of the Toowoomba Grammar School	26.02.2024	Unmodified
	Board of Trustees of the Townsville Grammar School	23.02.2024	Unmodified
Statutory bodies and their controlled entities ¹	Non-State Schools Accreditation Board ²	25.08.2023	Unmodified
	Queensland College of Teachers	15.02.2024	Unmodified
	Queensland Curriculum and Assessment Authority ²	21.08.2023	Unmodified

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	TAFE Queensland ²	31.08.2023	Unmodified
	• Aviation Australia Pty Ltd ²	31.08.2023	Unmodified
	• TAFE Queensland Scholarship Foundation ²	13.03.2024	Unmodified
Jointly controlled entities ¹	Manufacturing Skills Queensland Limited ^{2,8}	04.10.2023	Unmodified
	Queensland College of Wine Tourism	Not finalised	
	Queensland Cyber Infrastructure Foundation Ltd	02.05.2024	Unmodified
	Queensland Tertiary Admissions Centre Limited	22.09.2023	Unmodified
	Sunshine Coast Health Institute	27.03.2024	Unmodified – EOM ⁶
	Tropical Australia Academic Health Centre Limited	10.11.2023	Unmodified
Other	Building and Construction Industry Training Fund (Qld) ^{2,3}	29.08.2023	Unmodified
Audited by arrangement ⁵	Translational Research Institute Trust	25.03.2024	Unmodified

Notes:

- ¹ Controlled entity – an entity owned by one or more public sector entities.
- ² Our audit opinion was also listed in *State entities 2023* (Report 11: 2023–24).
- ³ BCITF (Qld) Limited is the trustee for the fund but does not control it.
- ⁴ International WaterCentre Pty Ltd 2020 financial statements were signed on 12 December 2022. We issued an unmodified opinion with an emphasis of matter because the board intends to wind up the entity. The audits for the 2021, 2022, and 2023 financial statements were not finalised at the date of this report.
- ⁵ Where asked by a minister or public sector entity, and where the Auditor-General considers there is public interest, the Queensland Audit Office may undertake an audit of a non-public sector entity on a 'by-arrangement' basis.
- ⁶ EOM – emphasis of matter. Sometimes we include an emphasis of matter in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.
- ⁷ Renamed Department of Employment, Small Business and Training following *Administrative Arrangements Order (No. 2) 2023* on 15 December 2023.
- ⁸ Manufacturing Skills Queensland Limited was incorporated on 31 October 2022. Its financial statements cover the period 31 October 2022 to 30 June 2023.

Source: Queensland Audit Office.

The Auditor-General approved exemptions from audit for the following entities (under s. 32 of the *Auditor-General Act 2009* – foreign-based controlled entities). These entities are still required to arrange for an audit to be completed.



Figure E2
Exempt entities

Entity	Country of incorporation	Audit firm	Date audit opinion issued	Type of audit opinion issued
Controlled entities of Central Queensland University				
PT CQU Executive Business Training Centre	Indonesia	KAP Heliantono & Rekan	27.02.2024	Unmodified
Yayasan Pendidikan Tanah Ratu	Indonesia	KAP Heliantono & Rekan	27.02.2024	Unmodified
Controlled entities of James Cook University				
James Cook Holdings Pte Ltd	Singapore	Baker Tilly TFW LLP	13.02.2024	Unmodified
James Cook University Pte Ltd	Singapore	Baker Tilly TFW LLP	13.02.2024	Unmodified
• Eagle Infotech Consultants Pte Ltd	Singapore	Baker Tilly TFW LLP	13.02.2024	Unmodified
• James Cook Academy Pte Ltd	Singapore	Baker Tilly TFW LLP	13.02.2024	Unmodified
• Tropical Futures Institute Limited	Singapore	Baker Tilly TFW LLP	13.02.2024	Unmodified

Source: Queensland Audit Office.

