

F. 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 2023–24 financial year.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards.

Sometimes we include an *emphasis of matter* (EOM) in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

Figure F1
Audit opinions issued

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Department	Department of Health	27.08.2024	Unmodified
Statutory bodies – hospital and health services (HHSs)	Cairns and Hinterland	29.08.2024	Unmodified
	Central Queensland	30.08.2024	Unmodified
	Central West	27.08.2024	Unmodified
	Children’s Health Queensland	28.08.2024	Unmodified
	Darling Downs	28.08.2024	Unmodified
	Gold Coast	23.08.2024	Unmodified
	Mackay	26.08.2024	Unmodified
	Metro North	30.08.2024	Unmodified
	Metro South	21.08.2024	Unmodified
	North West	30.08.2024	Unmodified
	South West	28.08.2024	Unmodified
	Sunshine Coast	30.08.2024	Unmodified
	Torres and Cape	23.08.2024	Unmodified
	Townsville	22.08.2024	Unmodified
	West Moreton	19.08.2024	Unmodified
Wide Bay	29.08.2024	Unmodified	
Statutory bodies – hospital foundations	Bundaberg Health Services Foundation	03.09.2024	Unmodified
	Central Queensland Hospital Foundation	21.08.2024	Unmodified
	Children’s Hospital Foundation Queensland	30.08.2024	Unmodified
	Far North Queensland Hospital Foundation	29.08.2024	Unmodified
	Gold Coast Hospital Foundation	31.08.2024	Unmodified
	Ipswich Hospital Foundation	23.08.2024	Unmodified
	Mackay Hospital Foundation	05.09.2024	Unmodified
	PA Research Foundation	30.08.2024	Unmodified
Royal Brisbane and Women’s Hospital Foundation	30.08.2024	Unmodified	

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	Sunshine Coast Health Foundation	30.08.2024	Unmodified
	The Prince Charles Hospital Foundation	29.08.2024	Unmodified
	Toowoomba Hospital Foundation	30.08.2024	Unmodified
	Townsville Hospital Foundation	03.09.2024	Unmodified
Other statutory bodies	Health and Wellbeing Queensland	30.08.2024	Unmodified
	Office of the Health Ombudsman	30.08.2024	Unmodified
	Queensland Mental Health Commission	30.08.2024	Unmodified
	The Council of The Queensland Institute of Medical Research (QIMR)	30.08.2024	Unmodified
Controlled entities	Endpoint IQ Pty Ltd [^] (controlled entity of QIMR)	30.10.2024	Unmodified – EOM
	Sunshine Coast Health Institute (SCHI) ^{^^}	27.03.2024	Unmodified – EOM

Notes:

[^] The audit report for Endpoint IQ Pty Ltd included an emphasis of matter to alert users that special purpose financial statements had been prepared. The audit report also included a paragraph on 'material uncertainty related to going concern' due to the entity's dependence on its parent entity (QIMR) for funding.

^{^^} SCHI is a joint venture collaborative partnership between the Sunshine Coast HHS, University of the Sunshine Coast, TAFE Queensland, and Griffith University. The financial year of SCHI was 1 January 2023 to 31 December 2023. We included an emphasis of matter in our audit report to highlight to users of the statements that special purpose financial statements had been prepared. The audit opinion for the financial year ended 31 December 2024 has not yet been issued.

Source: Queensland Audit Office.

The following table contains the audit opinions issued for prior financial years that were not finalised when our report *Health 2023* (Report 6: 2023–24) was issued.

Figure F2
Audit opinions for prior financial years

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Controlled entities	Endpoint IQ Pty Ltd [^]	18.12.2023	Unmodified – EOM*

Notes:

* The audit report for Endpoint IQ Pty Ltd included an emphasis of matter to alert users that special purpose financial statements had been prepared. The audit report also included a paragraph on 'material uncertainty related to going concern' due to the entity's dependence on its parent entity (QIMR) for funding.

[^] This refers to the audited financial statement for the financial year ended 30 June 2023.

Source: Queensland Audit Office.