

C. Audit opinions for entities preparing financial reports

The following table details the audit opinions we issued in accordance with Australian auditing standards.

Unless otherwise stated, the financial year end of these entities is 30 June 2020. The legislative deadline refers to the date by which the financial statements are required to be audited. Where a legislative deadline is indicated with a dash, no deadline applies for that specific entity.

The table also identifies the entities that had a key audit matter included in their independent auditor's report. Key audit matters are those that, in our professional judgement, were of most significance in the audit of the financial statements. These matters mostly relate to major events and transactions that occur during the period, and those areas requiring significant accounting judgement and estimation, for example, the valuation of property, plant and equipment. We address these matters in the context of the audit of the financial report as a whole and in forming our opinion. We do not provide a separate opinion on these matters.

Audit opinions have been grouped by Queensland ministers and portfolios existing at 12 November 2020. The portfolios reflect changes announced in *Administrative Arrangements Order (No.2) 2020* made by Governor in Council on 12 November 2020.

Premier and Minister for Trade

Responsibilities include the overall management of Queensland, Cabinet and its committees, coordinating government communication, policy development, governance, legislative drafting and publishing, protocol, intergovernmental relations, screen industry development, veterans' affairs, investment facilitation, trade development, and overall public service management.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Anzac Day Trust	31.08.2020	30.07.2020	No	Unmodified
Department of the Premier and Cabinet	31.08.2020	20.08.2020	No	Unmodified
Legislative Assembly and Parliamentary Service	31.08.2020	26.08.2020	No	Unmodified
Office of the Governor	31.08.2020	05.08.2020	No	Unmodified
Premier's Disaster Relief Appeal Fund	–	22.10.2020	No	Unmodified
Public Service Commission	31.08.2020	20.08.2020	No	Unmodified
Screen Queensland Pty Ltd	31.10.2020	12.08.2020	No	Unmodified
Trade and Investment Queensland	31.08.2020	31.08.2020	No	Unmodified

Source: Queensland Audit Office.

Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning

Responsibilities include state development, economic development, major project impact assessment, strategic planning for priority industry sectors, capital works and program monitoring, integrated resort developments and global tourism hubs, urban growth, land use planning, local government, and the recovery and reconstruction of Queensland following natural disaster events.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Building Queensland	31.08.2020	31.08.2020	No	Unmodified
Department of Local Government, Racing and Multicultural Affairs *	31.08.2020	24.08.2020	No	Unmodified
Department of Regional Development and Manufacturing **	31.08.2020	24.08.2020	No	Unmodified
Department of State Development, Tourism and Innovation ***	31.08.2020	31.08.2020	Yes	Unmodified
Queensland Reconstruction Authority	31.08.2020	18.08.2020	No	Unmodified
Queensland Treasury ****	31.08.2020	26.08.2020	Yes	Unmodified
South Bank Corporation	31.08.2020	31.08.2020	No	Unmodified
South Bank Employing Office	31.08.2020	25.08.2020	No	Unmodified

Note: * Department of Local Government, Racing and Multicultural Affairs also included under Minister for Education, Minister for Industrial Relations and Minister for Racing; and Minister for Children and Youth Justice and Minister for Multicultural Affairs. ** Department of Regional Development and Manufacturing also included under Minister for Regional Development and Manufacturing and Minister for Water. *** Department of State Development, Tourism and Innovation also included under Minister for Tourism Industry Development and Innovation and Minister for Sport; and the Treasurer and Minister for Investment. **** Queensland Treasury also included under Treasurer and Minister for Investment.

Source: Queensland Audit Office.



Treasurer and Minister for Investment

Responsibilities include the state budget, taxation, economic policy, government owned enterprises, insurance, and mineral and petroleum royalties.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Brisbane Port Holdings Pty Ltd	–	12.08.2020	No	Unmodified
DBCT Holdings Pty Ltd	–	12.08.2020	No	Unmodified
Department of State Development, Tourism and Innovation *	31.08.2020	31.08.2020	Yes	Unmodified
Motor Accident Insurance Commission	31.08.2020	27.08.2020	No	Unmodified
Nominal Defendant	31.08.2020	27.08.2020	No	Unmodified
QGOF 63G Trust	–	27.08.2020	No	Unmodified
QIC Absolute Return Bond Fund	–	24.09.2020	No	Unmodified
QIC Alternative Beta Fund	–	24.09.2020	No	Unmodified
QIC Alternative Investment Trust	–	24.09.2020	No	Unmodified
QIC Australian Fixed Interest Fund	–	27.08.2020	No	Unmodified
QIC Cash Enhanced Fund	–	27.08.2020	No	Unmodified
QIC Cash Fund	–	27.08.2020	No	Unmodified
QIC Direct Opportunities Fund	–	24.09.2020	No	Unmodified
QIC Diversified Australian Equities Fund	–	24.09.2020	No	Unmodified
QIC Diversified Fixed Interest Fund	–	24.09.2020	No	Unmodified
QIC Diversified Infrastructure Fund No. 2	–	27.08.2020	–	Unmodified
QIC GFI Inflation Plus Fund **	–	25.03.2020	No	Unmodified
QIC Global Credit Fund	–	24.09.2020	No	Unmodified
QIC Global Credit Income Fund	–	24.09.2020	No	Unmodified
QIC Global Credit Opportunities Fund	–	24.09.2020	No	Unmodified
QIC Global Strategy Trust No. 2A	–	27.08.2020	No	Unmodified
QIC Government Office Fund No. 1	–	27.08.2020	No	Unmodified
QIC Growth Fund	–	24.09.2020	No	Unmodified



Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
QIC Infrastructure Mandate No. 1 Trust	–	27.08.2020	No	Unmodified
QIC Infrastructure Mandate Trust No. 1A	–	27.08.2020	No	Unmodified
QIC Infrastructure Portfolio No. 1 Trust	–	27.08.2020	No	Unmodified
QIC Infrastructure Portfolio No. 2 Trust	–	27.08.2020	No	Unmodified
QIC International Equities Fund	–	24.09.2020	No	Unmodified
QIC Limited	31.08.2020	27.08.2020	Yes	Unmodified
QIC Liquid Alternatives Fund	–	24.09.2020	No	Unmodified
QIC Liquid Alternatives Fund (H)	–	24.09.2020	No	Unmodified
QIC Private Capital Pty Ltd	31.10.2020	27.08.2020	No	Unmodified
QIC Private Equity Fund (DF)	–	24.09.2020	No	Unmodified
QIC Private Equity Fund (W)	–	24.09.2020	No	Unmodified
QIC Private Equity Fund No. 1	–	24.09.2020	No	Unmodified
QIC Private Equity Fund No. 2	–	24.09.2020	No	Unmodified
QIC Private Equity Fund No. 3	–	24.09.2020	No	Unmodified
QIC Private Equity Fund No. 5	–	24.09.2020	No	Unmodified
QIC Short Term Income Fund	–	24.09.2020	No	Unmodified
QIC Strategy Fund No. 2	–	27.08.2020	No	Unmodified
QICP Pty Ltd (previously QIC Properties Pty Ltd)	31.10.2020	27.08.2020	No	Unmodified
QLQ Real Property Holding Trust	–	24.09.2020	No	Unmodified
Queensland Competition Authority	31.08.2020	21.08.2020	No	Unmodified
Queensland Investment Trust No. 2	–	24.09.2020	No	Unmodified
Queensland Lottery Corporation Pty Ltd	–	12.08.2020	No	Unmodified
Queensland Productivity Commission	31.08.2020	21.08.2020	No	Unmodified
Queensland Treasury ***	31.08.2020	26.08.2020	Yes	Unmodified
Queensland Treasury Corporation	31.08.2020	21.08.2020	Yes	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Queensland Treasury Holdings Pty Ltd	31.10.2020	12.08.2020	No	Unmodified
The National Injury Insurance Agency Queensland	31.08.2020	28.08.2020	No	Unmodified

Note: * Department of State Development, Tourism and Innovation also included under Minister for Tourism Industry Development and Innovation and Minister for Sport; and Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning. ** QIC GFI Inflation Plus Fund ceased operations on 12 December 2019. *** Queensland Treasury also included under Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning.

Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence

Responsibilities include justice administration; courts; registration of births, deaths and marriages; Legal Aid; fair trading and consumer protection; incorporation of associations, lotteries, keno and wagering; occupational licensing; registration of charitable and community purpose organisations; the Public Trustee; women's policy; and prevention of domestic and family violence.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Crime and Corruption Commission	31.08.2020	24.08.2020	No	Unmodified
Department of Child Safety, Youth and Women *	31.08.2020	28.08.2020	Yes	Unmodified
Department of Justice and Attorney-General	31.08.2020	28.08.2020	Yes	Unmodified
Electoral Commission of Queensland	31.08.2020	20.08.2020	No	Unmodified
Law Claims Levy Fund	31.08.2020	28.08.2020	No	Unmodified
Legal Aid Queensland	31.08.2020	21.08.2020	No	Unmodified
Legal Practitioners Admissions Board	31.08.2020	31.08.2020	No	Unmodified
Legal Practitioners' Fidelity Guarantee Fund	31.08.2020	28.08.2020	No	Unmodified
Office of the Information Commissioner	31.08.2020	26.08.2020	No	Unmodified
Office of the Ombudsman	31.08.2020	11.08.2020	No	Unmodified
Professional Standards Council	31.08.2020	25.08.2020	No	Unmodified
Prostitution Licensing Authority	31.08.2020	07.08.2020	No	Unmodified



Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Public Trustee of Queensland Growth Trust	31.10.2020	26.08.2020	No	Unmodified
QCF Management Co. Ltd	30.09.2020	14.10.2020	No	Unmodified
QLS Solicitor Support Pty Ltd	–	28.08.2020	No	Unmodified
Queensland Community Foundation	31.12.2020	29.09.2020	No	Unmodified
Queensland Family and Child Commission	31.08.2020	20.08.2020	No	Unmodified
Queensland Human Rights Commission	31.08.2020	31.08.2020	No	Unmodified
Queensland Law Society Incorporated	31.08.2020	28.08.2020	No	Unmodified
Supreme Court Library Committee	31.08.2020	31.08.2020	No	Unmodified
The Forde Foundation	31.12.2020	29.09.2020	No	Unmodified
The Gladstone Foundation	31.12.2020	29.09.2020	No	Unmodified
The Lady Bowen Trust	31.12.2020	29.09.2020	No	Unmodified
The Public Trustee of Queensland	31.08.2020	26.08.2020	No	Unmodified
The Queensland Aboriginal and Torres Strait Islander Foundation	31.12.2020	29.09.2020	No	Unmodified

Note: * Department of Child Safety, Youth and Women also included under Minister for Children and Youth Justice and Minister for Multicultural Affairs; and Minister for the Environment and the Great Barrier Reef and Minister for Science and Youth Affairs.

Source: Queensland Audit Office.

Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities

Responsibilities include biosecurity, agriculture, animal welfare, food and fibre industry development, and rural economic development.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Darling Downs–Moreton Rabbit Board	31.08.2020	27.08.2020	No	Unmodified
Department of Agriculture and Fisheries	31.08.2020	28.08.2020	Yes	Unmodified
Queensland Agricultural Training Colleges *	–	18.06.2020	No	Qualified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Queensland Rural and Industry Development Authority	31.08.2020	09.09.2020	No	Qualified
Safe Food Production Queensland	31.08.2020	31.08.2020	No	Unmodified

Note: * Queensland Agricultural Training Colleges was abolished on 29 February 2020.

Source: Queensland Audit Office.

Minister for Children and Youth Justice and Minister for Multicultural Affairs

Responsibilities include adoption, child protection services, youth justice, the redress scheme for Queensland survivors of institutional child sexual abuse, and multicultural affairs.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Child Safety, Youth and Women *	31.08.2020	28.08.2020	Yes	Unmodified
Department of Local Government, Racing and Multicultural Affairs **	31.08.2020	24.08.2020	No	Unmodified
Department of Youth Justice	31.08.2020	28.08.2020	Yes	Unmodified

Note: * Department of Child Safety, Youth and Women also included under Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence; and Minister for the Environment and the Great Barrier Reef and Minister for Science and Youth Affairs. ** Department of Local Government, Racing and Multicultural Affairs also included under Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning; and Minister for Education, Minister for Industrial Relations and Minister for Racing.

Source: Queensland Audit Office.

Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts

Responsibilities include community care, community recovery, community services, social inclusion, homelessness, housing services, cyber security operations and management, digital economy, open data, government information and communication technology policy and planning, shared services systems, archives, and the arts.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Board of the Queensland Museum	31.08.2020	27.08.2020	No	Unmodified
Department of Communities, Disability Services and Seniors *	31.08.2020	26.08.2020	Yes	Unmodified
Department of Environment and Science **	31.08.2020	28.08.2020	Yes	Unmodified



Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Housing and Public Works ***	31.08.2020	31.08.2020	Yes	Unmodified
Library Board of Queensland	31.08.2020	21.08.2020	No	Unmodified
Queensland Art Gallery Board of Trustees	31.08.2020	26.08.2020	No	Unmodified
Queensland Library Foundation	31.08.2020	31.08.2020	No	Unmodified
Queensland Museum Foundation Trust	31.08.2020	27.08.2020	No	Unmodified
Queensland Performing Arts Trust	31.08.2020	26.08.2020	No	Unmodified
Residential Tenancies Authority	31.08.2020	26.08.2020	No	Unmodified
Residential Tenancies Employing Office	31.08.2020	26.08.2020	No	Unmodified

Note: * Department of Communities, Disability Services and Seniors also included under Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships. ** Department of Environment and Science also included under Minister for the Environment and the Great Barrier Reef and Minister for Science and Youth Affairs. *** Department of Housing and Public Works also included under Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement; and Minister for Tourism Industry Development and Innovation and Minister for Sport.

Source: Queensland Audit Office.

Minister for Education, Minister for Industrial Relations and Minister for Racing

Responsibilities include state schooling, early childhood education and care, higher education, non-state school funding, industrial relations, employment policies and programs, workers' compensation, workplace health and safety, and racing.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Building and Construction Industry (Portable Long Service Leave) Authority (trading as QLEAVE)	31.08.2020	26.08.2020	No	Unmodified
Contract Cleaning Industry (Portable Long Service Leave) Authority	31.08.2020	27.08.2020	No	Unmodified
Department of Education	31.08.2020	20.08.2020	Yes	Unmodified
Department of Local Government, Racing and Multicultural Affairs *	31.08.2020	24.08.2020	No	Unmodified
Non-State Schools Accreditation Board	31.08.2020	06.08.2020	No	Unmodified
Queensland Curriculum and Assessment Authority	31.08.2020	28.08.2020	No	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Queensland Education Leadership Institute Limited	31.10.2020	28.10.2020	No	Unmodified
Queensland Racing Integrity Commission	31.08.2020	17.08.2020	No	Unmodified
Racing Queensland Board	31.08.2020	31.08.2020	No	Unmodified
WorkCover Employing Office	31.08.2020	27.08.2020	No	Unmodified
WorkCover Queensland	31.08.2020	27.08.2020	Yes	Unmodified

Note: * Department of Local Government, Racing and Multicultural Affairs also included under Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning; and Minister for Children and Youth Justice and Minister for Multicultural Affairs.

Source: Queensland Audit Office.

Minister for Employment and Small Business and Minister for Training and Skills Development

Responsibilities include employment, vocational education and training, skills and workforce development, and small business advocacy and resilience.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Aviation Australia Pty Ltd	31.08.2020	27.08.2020	No	Unmodified
BCITF (Qld) Limited (trading as Construction Skills Queensland)	31.10.2020	31.08.2020	No	Unmodified
Building and Construction Industry Training Fund (Qld)	–	31.08.2020	No	Unmodified
Department of Employment, Small Business and Training	31.08.2020	21.08.2020	Yes	Unmodified
TAFE Queensland	31.08.2020	28.08.2020	No	Unmodified

Source: Queensland Audit Office.



Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement

Responsibilities include energy, regulation of electricity and gas sectors, biofuels, clean energy, energy industry development, hydrogen, renewable energy, building and plumbing standards, government buildings, government purchasing, licencing and regulation of the Queensland building industry, property facilities management for government and major projects, and urban design and architecture.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Board of Architects of Queensland	31.08.2020	31.08.2020	No	Unmodified
Board of Professional Engineers of Queensland	31.08.2020	26.08.2020	No	Unmodified
Cairns Convention Centre	–	28.08.2020	No	Unmodified
CleanCo Queensland Limited*	31.08.2020	31.08.2020	Yes	Unmodified
CS Energy Limited*	31.08.2020	28.08.2020	Yes	Unmodified
Department of Housing and Public Works**	31.08.2020	31.08.2020	Yes	Unmodified
Department of Natural Resources, Mines and Energy **	31.08.2020	11.08.2020	Yes	Unmodified
Energy and Water Ombudsman Queensland	31.08.2020	17.08.2020	No	Unmodified
Energy Queensland Limited*	31.08.2020	21.08.2020	Yes	Unmodified
Ergon Energy Queensland Pty Ltd*	31.10.2020	18.08.2020	Yes	Unmodified
Gold Coast Convention and Exhibition Centre	–	24.09.2020	No	Unmodified
Queensland Building and Construction Commission	31.08.2020	28.08.2020	No	Unmodified
Queensland Building and Construction Employing Office	31.08.2020	28.08.2020	No	Unmodified
Queensland Electricity Transmission Corp Limited (trading as Powerlink Queensland)*	31.08.2020	28.08.2020	No	Unmodified
Stanwell Corporation Limited*	31.08.2020	27.08.2020	Yes	Unmodified

Note: * These entities are also included in the *Energy 2020* (Report 11: 2020–21) report to parliament. ** Department of Housing and Public Works also included under Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts; and Minister for Tourism Industry Development and Innovation and Minister for Sport. ** Department of Natural Resources, Mines and Energy also included under Minister for Regional Development and Manufacturing and Minister for Water; and Minister for Resources.

Source: Queensland Audit Office.



Minister for the Environment and the Great Barrier Reef and Minister for Science and Youth Affairs

Responsibilities include climate change policy, environmental planning and protection policy, the Great Barrier Reef, pollution and waste management, marine and national parks management, science strategy and youth affairs.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Child Safety, Youth and Women *	31.08.2020	28.08.2020	Yes	Unmodified
Department of Environment and Science **	31.08.2020	28.08.2020	Yes	Unmodified
Queensland Trust for Nature Fund	31.12.2020	18.11.2020	No	Unmodified

Note: * Department of Child Safety, Youth and Women also included under Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence; and Minister for Children and Youth Justice and Minister for Multicultural Affairs. ** Department of Environment and Science also included under Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts.

Minister for Health and Ambulance Services

Responsibilities include hospitals, public health, mental health, oral health, nursing homes and hostels, Aboriginal and Torres Strait Islander health, community health services, alcohol and drug services, disease surveillance, health rights and promotion, registration of health professionals and the ambulance service.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Bundaberg Health Services Foundation	31.08.2020	21.10.2020	No	Unmodified
Cairns and Hinterland Hospital and Health Service	31.08.2020	28.08.2020	Yes	Unmodified
Central Queensland Hospital and Health Service	31.08.2020	31.08.2020	Yes	Unmodified
Central West Hospital and Health Service	31.08.2020	27.08.2020	Yes	Unmodified
Children's Health Queensland Hospital and Health Service	31.08.2020	27.08.2020	Yes	Unmodified
Children's Hospital Foundation Queensland	31.08.2020	31.08.2020	No	Unmodified
Darling Downs Hospital and Health Service	31.08.2020	26.08.2020	Yes	Unmodified
Department of Health	31.08.2020	28.08.2020	Yes	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Far North Queensland Hospital Foundation	31.08.2020	28.08.2020	No	Unmodified
Gold Coast Hospital and Health Service	31.08.2020	21.08.2020	Yes	Unmodified
Gold Coast Hospital Foundation	31.08.2020	26.08.2020	No	Qualified
Health and Wellbeing Queensland	31.08.2020	06.08.2020	No	Unmodified
Ipswich Hospital Foundation	31.08.2020	13.08.2020	No	Unmodified
Mackay Hospital and Health Service	31.08.2020	31.08.2020	Yes	Unmodified
Mackay Hospital Foundation	31.08.2020	31.08.2020	No	Unmodified
Metro North Hospital and Health Service	31.08.2020	26.08.2020	Yes	Unmodified
Metro South Hospital and Health Service	31.08.2020	21.08.2020	Yes	Unmodified
North West Hospital and Health Service	31.08.2020	28.08.2020	Yes	Unmodified
Office of the Health Ombudsman	31.08.2020	07.08.2020	No	Unmodified
PA Research Foundation	31.08.2020	31.08.2020	No	Unmodified
Queensland Mental Health Commission	31.08.2020	31.07.2020	No	Unmodified
Royal Brisbane and Women's Hospital Foundation	31.08.2020	31.08.2020	No	Unmodified
South West Hospital and Health Service	31.08.2020	31.08.2020	Yes	Unmodified
Sunshine Coast Health Foundation	31.08.2020	28.08.2020	No	Unmodified
Sunshine Coast Hospital and Health Service	31.08.2020	27.08.2020	Yes	Unmodified
The Council of the Queensland Institute of Medical Research	31.08.2020	28.08.2020	No	Unmodified
The Prince Charles Hospital Foundation	31.08.2020	27.08.2020	No	Unmodified
Toowoomba Hospital Foundation	31.08.2020	31.08.2020	No	Unmodified
Torres and Cape Hospital and Health Service	31.08.2020	24.08.2020	Yes	Unmodified
Townsville Hospital and Health Service	31.08.2020	24.08.2020	Yes	Unmodified
Townsville Hospital Foundation	31.08.2020	02.09.2020	No	Qualified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
West Moreton Hospital and Health Service	31.08.2020	11.08.2020	Yes	Unmodified
Wide Bay Hospital and Health Service	31.08.2020	27.08.2020	Yes	Unmodified

Note: Entities in this portfolio are also included in the *Health 2020* (Report 12: 2020–21) report to parliament.

Source: Queensland Audit Office.

Minister for Police and Corrective Services and Minister for Fire and Emergency Services

Responsibilities include the police service, adult corrective services, Queensland Government Air Services, state emergency service, fire and rescue services, rural fire services, and disaster management.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Office of the Inspector-General of Emergency Management	31.08.2020	28.08.2020	No	Unmodified
Public Safety Business Agency	31.08.2020	28.08.2020	Yes	Unmodified
Queensland Corrective Services	31.08.2020	28.08.2020	Yes	Unmodified
Queensland Fire and Emergency Services	31.08.2020	28.08.2020	No	Unmodified
Queensland Police Service	31.08.2020	28.08.2020	No	Unmodified

Source: Queensland Audit Office.

Minister for Regional Development and Manufacturing and Minister for Water

Responsibilities include regional economic development; cross sector coordination to enhance economic growth; manufacturing industry development; bulk water supply; regulation of water quality and supply continuity; management of water supply emergencies; catchment and water resource management; and water resource allocation, planning and management.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Avondale Water Board	31.08.2020	17.08.2020	No	Unmodified
Babinda Swamp Drainage Board	31.08.2020	06.10.2020	No	Unmodified
Bollon West Water Authority	31.08.2020	06.08.2020	No	Disclaimer

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Bones Knob Water Board	31.08.2020	15.09.2020	No	Qualified
Callandoon Water Supply Board	31.08.2020	12.10.2020	No	Unmodified
Department of Natural Resources, Mines and Energy **	31.08.2020	11.08.2020	Yes	Unmodified
Department of Regional Development and Manufacturing ***	31.08.2020	24.08.2020	No	Unmodified
Don River Improvement Trust	31.08.2020	28.08.2020	No	Unmodified
Dumaresq-Barwon Border Rivers Commission	31.08.2020	27.08.2020	No	Unmodified
Fernlee Water Authority	31.08.2020	28.08.2020	No	Disclaimer
Gladstone Area Water Board *	31.08.2020	26.08.2020	No	Unmodified
Glamorgan Vale Water Board	31.08.2020	25.09.2020	No	Unmodified
Ingie Water Authority	31.08.2020	24.07.2020	No	Qualified
Ipswich Rivers Improvement Trust	31.08.2020	22.08.2020	No	Unmodified
Kaywana Bore Water Board	31.08.2020	11.09.2020	No	Qualified
Lower Burdekin Water	31.08.2020	28.08.2020	No	Unmodified
Lower Herbert Water Management Authority	31.08.2020	18.09.2020	No	Unmodified
Matthews Road Drainage Board	31.08.2020	30.10.2020	No	Disclaimer
Mount Isa Water Board *	31.08.2020	24.08.2020	No	Unmodified
Orchard Creek and East Euramo Drainage Board	31.08.2020	11.09.2020	No	Unmodified
Queensland Bulk Water Supply Authority (trading as Seqwater) *	31.08.2020	17.08.2020	Yes	Qualified
Roadvale Water Board	31.08.2020	16.10.2020	No	Unmodified
Scenic Rim River Improvement Trust	31.08.2020	15.09.2020	No	Unmodified
Silkwood Drainage Board	31.08.2020	31.07.2020	No	Unmodified
Stanthorpe Shire River Improvement Trust	31.08.2020	28.08.2020	No	Unmodified
State Council of River Trusts, Queensland Inc.	31.12.2020	23.08.2020	No	Unmodified
Sunwater Limited *	31.08.2020	24.08.2020	Yes	Unmodified
Warwick Shire River Improvement Trust	31.08.2020	18.08.2020	No	Unmodified

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Whitsunday River Improvement Trust	31.08.2020	17.08.2020	No	Unmodified
Yambocully Water Board	31.08.2020	17.08.2020	No	Unmodified

Note: * These entities are also included in the *Water 2020* (Report 9: 2020–21) report to parliament. ** Department of Natural Resources, Mines and Energy also included under Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement; and Minister for Resources. *** Department of Regional Development and Manufacturing also included under Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning.

Source: Queensland Audit Office.

Minister for Resources

Responsibilities include mining and petroleum, mine safety and health, Aboriginal and Torres Strait Islander land interests, and titles and land management.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Natural Resources, Mines and Energy *	31.08.2020	11.08.2020	Yes	Unmodified
Gasfields Commission Queensland	31.08.2020	27.08.2020	No	Unmodified
Valuers Registration Board of Queensland	31.08.2020	28.08.2020	No	Unmodified

Note: * Department of Natural Resources, Mines and Energy also included under Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement; and Minister for Regional Development and Manufacturing and Minister for Water.

Source: Queensland Audit Office.

Minister for Seniors and Disability Services and Minister for Aboriginal and Torres Strait Islander Partnerships

Responsibilities include carers; disability services; seniors; and Aboriginal and Torres Strait Islander cultural heritage, policy, rights and culture.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Community Enterprise Queensland	31.08.2020	25.08.2020	No	Unmodified
Department of Aboriginal and Torres Strait Islander Partnerships	31.08.2020	28.08.2020	No	Unmodified
Department of Communities, Disability Services and Seniors *	31.08.2020	26.08.2020	Yes	Unmodified



Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Family Responsibilities Commission	31.08.2020	21.08.2020	No	Unmodified

Note: * Department of Communities, Disability Services and Seniors also included under Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts.

Source: Queensland Audit Office.

Minister for Tourism Industry Development and Innovation and Minister for Sport

Responsibilities include tourism development and promotion, tourism investment attraction, marketing and promotion of international education and training, entrepreneurship policy, innovation policy, major events, sport and recreation.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Department of Housing and Public Works *	31.08.2020	31.08.2020	Yes	Unmodified
Department of State Development, Tourism and Innovation **	31.08.2020	31.08.2020	Yes	Unmodified
Gold Coast Events Management Ltd (trading as Events Management Queensland)	31.10.2020	28.08.2020	No	Unmodified
Stadiums Queensland	31.08.2020	28.08.2020	No	Unmodified
Tourism and Events Queensland	31.08.2020	27.08.2020	No	Unmodified
Tourism and Events Queensland Employing Office	31.08.2020	27.08.2020	No	Unmodified

Note: * Department of Housing and Public Works also included under Minister for Communities and Housing, Minister for Digital Economy and Minister for the Arts; and Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement. ** Department of State Development, Tourism and Innovation also included under Deputy Premier and Minister for State Development, Infrastructure, Local Government and Planning; and the Treasurer and Minister for Investment.

Source: Queensland Audit Office.

Minister for Transport and Main Roads

Responsibilities include land transport and safety, main roads, marine infrastructure, passenger and personalised transport, ports, railways, transport infrastructure and the Cross River Rail project.

Entity	Legislative deadline	Audit certification date	Key audit matter	Audit opinion type
Cross River Rail Delivery Authority *	31.08.2020	31.08.2020	No	Unmodified
Department of Transport and Main Roads *	31.08.2020	21.08.2020	Yes	Unmodified
Far North Queensland Ports Corporation Limited (trading as Ports North) *	31.08.2020	28.08.2020	Yes	Unmodified
Gladstone Ports Corporation Limited *	31.08.2020	13.08.2020	Yes	Unmodified
Gold Coast Waterways Authority	31.08.2020	11.08.2020	No	Unmodified
North Queensland Bulk Ports Corporation Limited *	31.08.2020	28.08.2020	Yes	Unmodified
Port of Townsville Limited *	31.08.2020	17.08.2020	Yes	Unmodified
Queensland Rail *	31.08.2020	28.08.2020	Yes	Unmodified
Queensland Rail Limited *	31.10.2020	28.08.2020	Yes	Unmodified
Transmax Pty Ltd	31.10.2020	23.10.2020	No	Unmodified

Note: * These entities are also included in the *Transport 2020* (Report 10: 2020–21) report to parliament.

Source: Queensland Audit Office.

