

## 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 entities: 2018–19 results of financial audits* (Report 13: 2019–20) was issued.

**Figure H1**  
**Audit opinions issued for prior financial years**

Entity	Date opinion issued	Opinion
<b>Financial statements from 2018–19 financial year—Councils</b>		
Doomadgee Aboriginal Shire Council	27.02.2020	Q
Palm Island Aboriginal Shire Council	27.03.2020	Q E
Richmond Shire Council	16.04.2020	U
Woorabinda Aboriginal Shire Council	24.09.2020	U
<b>Financial sustainability statements from 2018–19 financial year</b>		
Doomadgee Aboriginal Shire Council	27.02.2020	E*
Palm Island Aboriginal Shire Council	27.03.2020	E*
Richmond Shire Council	16.04.2020	E*
Woorabinda Aboriginal Shire Council	24.09.2020	E*
<b>Financial statements from 2018–19 financial year—Controlled entities</b>		
Cherish the Environment Foundation Ltd	30.03.2020	E*
Townsville Breakwater Entertainment Centre	13.03.2020	E E*
Woorabinda Pastoral Company Pty Ltd	07.09.2020	E*
TradeCoast Land Pty Ltd	13.05.2020	U
Major Brisbane Festivals Pty Ltd**	29.04.2020	E
Brisbane Festivals Ltd**	17.11.2020	U

Notes:

\* An emphasis of matter was issued to alert users of these statements that they have been prepared on a special purpose basis.

\*\* The financial year of Brisbane Festival Limited and Major Brisbane Festival Pty Ltd was 1 January 2019 to 31 December 2019.

Opinion key: U = unmodified; Q = qualified; E = emphasis of matter (Refer to Appendix K for the definitions of these terms.)

Source: Queensland Audit Office.