

## D. 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 2022 financial year.

**Figure D1**  
**Our opinions for education sector financial reports for 2022**

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Departments and their controlled entities <sup>1</sup>	Department of Education <sup>2</sup>	25.08.2022	Unmodified
	<ul style="list-style-type: none"> <li>Queensland Education Leadership Institute Limited<sup>2</sup></li> </ul>	20.10.2022	Unmodified
	Department of Employment, Small Business and Training <sup>2,7</sup>	05.09.2022	Unmodified
	<ul style="list-style-type: none"> <li>BCITF (QLD) Limited<sup>2,3</sup></li> </ul>	30.08.2022	Unmodified
Universities and their controlled entities <sup>1</sup>	Central Queensland University	24.02.2023	Unmodified
	<ul style="list-style-type: none"> <li>C Management Services Pty Ltd</li> </ul>	21.02.2023	Unmodified
	<ul style="list-style-type: none"> <li>CQU Travel Centre Pty Ltd</li> </ul>	21.02.2023	Unmodified
	Griffith University	22.02.2023	Unmodified
	<ul style="list-style-type: none"> <li>International WaterCentre Pty Ltd<sup>4</sup></li> </ul>	Not finalised	
	James Cook University	28.02.2023	Unmodified
	Queensland University of Technology	16.03.2023	Unmodified
	The University of Queensland	24.02.2023	Unmodified
	<ul style="list-style-type: none"> <li>UQ Foundation Trust</li> </ul>	20.02.2023	Unmodified – EOM <sup>6</sup>
	<ul style="list-style-type: none"> <li>UQ Investment Trust</li> </ul>	20.02.2023	Unmodified – EOM <sup>6</sup>
	University of Southern Queensland	24.02.2023	Unmodified
University of the Sunshine Coast	21.02.2023	Unmodified	
Grammar schools	Board of Trustees of the Brisbane Girls Grammar School	23.02.2023	Unmodified
	Board of Trustees of the Brisbane Grammar School	16.02.2023	Unmodified
	Board of Trustees of the Ipswich Girls' Grammar School	23.02.2023	Unmodified
	Board of Trustees of the Ipswich Grammar School	20.02.2023	Unmodified
	Board of Trustees of the Rockhampton Girls Grammar School	23.02.2023	Unmodified
	Board of Trustees of the Rockhampton Grammar School	27.02.2023	Unmodified
	Board of Trustees of the Toowoomba Grammar School	24.02.2023	Unmodified

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	Board of Trustees of the Townsville Grammar School	23.02.2023	Unmodified
Statutory bodies and their controlled entities <sup>1</sup>	Non-State Schools Accreditation Board <sup>2</sup>	03.08.2022	Unmodified
	Queensland College of Teachers	20.02.2023	Unmodified
	Queensland Curriculum and Assessment Authority <sup>2</sup>	24.08.2022	Unmodified
	TAFE Queensland <sup>2</sup>	30.08.2022	Unmodified
	• Aviation Australia Pty Ltd <sup>2</sup>	25.08.2022	Unmodified
	• TAFE Queensland Scholarship Foundation <sup>2</sup>	08.12.2022	Unmodified
Jointly controlled entities <sup>1</sup>	Queensland College of Wine Tourism	24.04.2023	Unmodified – EOM <sup>6</sup>
	Queensland Cyber Infrastructure Foundation Ltd	19.05.2023	Unmodified
	Queensland Tertiary Admissions Centre Limited	18.08.2022	Unmodified
	Sunshine Coast Health Institute	28.03.2023	Unmodified – EOM <sup>6</sup>
	Tropical Australia Academic Health Centre Limited	27.09.2022	Unmodified
Other	Building and Construction Industry Training Fund (Qld) <sup>2,3</sup>	30.08.2022	Unmodified
Audited by arrangement <sup>5</sup>	Translational Research Institute Trust	24.03.2023	Unmodified – EOM <sup>6</sup>

## Notes:

<sup>1</sup> Controlled entity – an entity owned by one or more public sector entities.

<sup>2</sup> Our audit opinion was also listed in *State entities 2022* (Report 11: 2022–23).

<sup>3</sup> BCITF (Qld) Limited is the trustee for the fund but does not control it.

<sup>4</sup> 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 and 2022 financial statements were not finalised at the date of this report.

<sup>5</sup> Where asked by a minister or public sector entity, and where the Auditor-General considers there is public interest, a financial audit of a non-public sector entity may be undertaken on a 'by-arrangement' basis.

<sup>6</sup> 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.

<sup>7</sup> Renamed Department of Youth Justice, Employment, Small Business and Training following *Administrative Arrangements Order (No. 1) 2023* on 18 May 2023.

Source: Queensland Audit Office.

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



**Figure D2**  
**Exempt entities**

Entity	Country of incorporation	Audit firm	Date audit opinion issued	Type of audit opinion issued
<b>Controlled entities of Central Queensland University</b>				
PT CQU Executive Business Training Centre	Indonesia	Kap Kanel & Rekan	08.02.2023	Unmodified
Yayasan Pendidikan Tanah Ratu	Indonesia	Kap Kanel & Rekan	07.02.2023	Unmodified
<b>Controlled entities of James Cook University</b>				
James Cook Holdings Pte Ltd	Singapore	Baker Tilly TFW LLP	20.02.2023	Unmodified
James Cook University Pte Ltd	Singapore	Baker Tilly TFW LLP	23.02.2023	Unmodified
• Eagle Infotech Consultants Pte Ltd	Singapore	Baker Tilly TFW LLP	20.02.2023	Unmodified
• James Cook Academy Pte Ltd	Singapore	Baker Tilly TFW LLP	20.02.2023	Unmodified
• Tropical Futures Institute Limited	Singapore	Baker Tilly TFW LLP	20.02.2023	Unmodified – EOM

Source: Queensland Audit Office.

