







Appendix four – Status of audits

Below is a summary of the status of the 2019–20 financial statement audits, including the type of audit opinion and the date it was issued.

2019–20 audits

Key

Type of audit opinion		Date of audit opinion	
Unmodified opinion		Financial statements were lodged by the statutory deadline of 30 November 2020	
Unmodified opinion with emphasis of matter		Extensions to the statutory deadline (and met)	
Modified opinion: qualified opinion, an adverse opinion, or a disclaimer of opinion		Financial statements were not lodged by the statutory deadline of 30 November 2020. No extension from OLG.	



















Council classifications

We adopted the following methodology when classifying councils in our report.

OLG classification	Audit Office grouping
Metropolitan	Metropolitan
Regional town/City	Regional
Metropolitan fringe	Metropolitan
Rural	Rural
Large rural	Rural

Source: OLG classifications and Audit Office.

Metropolitan councils

Council	Type of opinion		Date of audit opinion	
Bayside Council	Unmodified		16 October 2020	
Blacktown City Council	Unmodified		30 October 2020	
Blue Mountains City Council	Unmodified		28 October 2020	
Burwood Council	Unmodified		29 October 2020	
Camden Council	Unmodified		27 November 2020	
Campbelltown City Council	Unmodified		28 September 2020	
City of Canada Bay Council	Unmodified		20 November 2020	
Canterbury-Bankstown Council	Unmodified		27 November 2020	
Central Coast Council	Modified		10 May 2021	

Council	Type of opinion		Date of audit opinion	
Cumberland Council	Unmodified	✓	30 October 2020	✓
Fairfield City Council	Unmodified	✓	28 October 2020	✓
Georges River Council	Unmodified	✓	6 November 2020	✓
Hawkesbury City Council	Unmodified	✓	11 November 2020	✓
Hornsby, The Council of the Shire of	Unmodified	✓	10 November 2020	✓
Hunters Hill, The Council of the Municipality of	Unmodified	✓	19 November 2020	✓
Inner West Council	Unmodified	✓	30 October 2020	✓
Ku-ring-gai Council	Unmodified	✓	23 September 2020	✓
Lane Cove Municipal Council	Unmodified	✓	23 October 2020	✓
Liverpool City Council	Unmodified	✓	25 November 2020	✓
Mosman Municipal Council	Unmodified	✓	13 November 2020	✓
North Sydney Council	Unmodified	✓	27 October 2020	✓
Northern Beaches Council	Unmodified	✓	30 September 2020	✓
Parramatta Council, City of	Unmodified	✓	5 November 2020	✓
Penrith City Council	Unmodified	✓	30 September 2020	✓
Randwick City Council	Unmodified	✓	14 September 2020	✓
Ryde Council, City of	Unmodified	✓	29 October 2020	✓
Strathfield Municipal Council	Unmodified	✓	19 November 2020	✓
Sutherland Shire Council	Unmodified	✓	21 October 2020	✓
Sydney, Council of the City of	Unmodified	✓	29 October 2020	✓
The Hills Shire Council	Unmodified	✓	7 September 2020	✓
Waverley Council	Unmodified	✓	21 October 2020	✓
Willoughby City Council	Unmodified	✓	11 November 2020	✓
Wollondilly Shire Council	Unmodified	✓	17 March 2021	✓
Woollahra Municipal Council	Unmodified	✓	14 October 2020	✓

Regional councils

Council	Type of opinion		Date of audit opinion	
Albury City Council	Unmodified	✓	23 November 2020	✓
Armidale Regional Council	Unmodified	✓	23 December 2020	✓
Ballina Shire Council	Unmodified	✓	22 October 2020	✓
Bathurst Regional Council	Unmodified	✓	6 November 2020	✓
Bega Valley Shire Council	Unmodified	✓	30 November 2020	✓
Broken Hill City Council	Unmodified	✓	16 November 2020	✓
Byron Shire Council	Unmodified	✓	30 November 2020	✓
Cessnock City Council	Unmodified	✓	6 November 2020	✓
Clarence Valley Council	Unmodified	✓	26 November 2020	✓
Coffs Harbour City Council	Unmodified	✓	27 October 2020	✓
Dubbo Regional Council	Unmodified	✓	26 November 2020	✓
Eurobodalla Shire Council	Unmodified	✓	30 November 2020	✓
Goulburn Mulwaree Council	Unmodified	✓	26 October 2020	✓
Griffith City Council	Unmodified	✓	26 November 2020	✓
Kempsey Shire Council	Unmodified	✓	24 November 2020	✓
Kiama, The Council of the Municipality of	Unmodified	✓	5 February 2021	✓
Lake Macquarie City Council	Unmodified	✓	28 October 2020	✓
Lismore City Council	Unmodified	✓	27 November 2020	✓
Lithgow City Council	Unmodified	✓	18 December 2020	✓
Maitland City Council	Unmodified	✓	11 November 2020	✓
Mid-Coast Council	Unmodified	✓	26 November 2020	✓
Mid-Western Regional Council	Unmodified	✓	6 November 2020	✓
Newcastle City Council	Unmodified	✓	20 October 2020	✓
Orange City Council	Unmodified	✓	30 November 2020	✓
Port Macquarie-Hastings Council	Unmodified	✓	29 October 2020	✓
Port Stephens Council	Unmodified	✓	22 October 2020	✓
Queanbeyan-Palerang Regional Council	Unmodified	✓	29 October 2020	✓
Richmond Valley Council	Unmodified	✓	23 October 2020	✓
Shellharbour City Council	Unmodified	✓	9 November 2020	✓
Shoalhaven City Council	Unmodified	✓	27 November 2020	✓
Singleton Council	Unmodified	✓	30 October 2020	✓
Snowy Monaro Regional Council	Unmodified	✓	23 November 2020	✓

Council	Type of opinion		Date of audit opinion	
Tamworth Regional Council	Unmodified	✓	6 November 2020	✓
Tweed Shire Council	Unmodified	✓	27 November 2020	✓
Wagga Wagga City Council	Unmodified	✓	26 October 2020	✓
Wingecarribee Shire Council	Unmodified	✓	29 October 2020	✓
Wollongong City Council	Unmodified	✓	5 November 2020	✓

Rural councils

Council	Type of opinion		Date of audit opinion	
Balranald Shire Council	Unmodified	✓	11 February 2021	✓
Bellingen Shire Council	Unmodified	✓	27 November 2020	✓
Berrigan Shire Council	Unmodified	✓	17 December 2020	✓
Bland Shire Council	Unmodified	✓	17 November 2020	✓
Blayney Shire Council	Unmodified	✓	17 November 2020	✓
Bogan Shire Council	Unmodified	✓	8 October 2020	✓
Bourke Shire Council	Unmodified	✓	30 September 2020	✓
Brewarrina Shire Council	Unmodified	✓	21 September 2020	✓
Cabonne Council	Unmodified	✓	11 November 2020	✓
Carrathool Shire Council	Unmodified	✓	29 October 2020	✓
Central Darling Shire Council	Unmodified	✓	17 February 2021	✓
Cobar Shire Council	Unmodified	✓	21 October 2020	✓
Coolamon Shire Council	Unmodified	✓	10 October 2020	✓
Coonamble Shire Council	Unmodified	✓	23 November 2020	✓
Cootamundra-Gundagai Regional Council	Unmodified	✓	18 December 2020	✓
Cowra Shire Council	Unmodified	✓	3 November 2020	✓
Dungog Shire Council	Unmodified	✓	29 January 2021	✓
Edward River Council	Unmodified	✓	19 November 2020	✓
Federation Council	Unmodified	✓	16 November 2020	✓
Forbes Shire Council	Unmodified	✓	30 November 2020	✓
Gilgandra Shire Council	Unmodified	✓	24 November 2020	✓
Glen Innes Severn Council	Unmodified	✓	30 November 2020	✓
Greater Hume Shire Council	Unmodified	✓	7 October 2020	✓
Gunnedah Shire Council	Unmodified	✓	28 November 2020	✓
Gwydir Shire Council	Unmodified	✓	2 November 2020	✓
Hay Shire Council	Unmodified	✓	9 October 2020	✓

Council	Type of opinion		Date of audit opinion	
Hilltops Council	Unmodified	✓	31 March 2021	✓
Inverell Shire Council	Unmodified	✓	26 November 2020	✓
Junee Shire Council	Unmodified	✓	9 November 2020	✓
Kyogle Council	Unmodified	✓	25 November 2020	✓
Lachlan Shire Council	Unmodified	✓	9 November 2020	✓
Leeton Shire Council	Unmodified	✓	29 October 2020	✓
Liverpool Plains Shire Council	Unmodified	✓	30 November 2020	✓
Lockhart Shire Council	Unmodified	✓	6 November 2020	✓
Moree Plains Shire Council	Unmodified	✓	26 November 2020	✓
Murray River Council	Unmodified	✓	27 November 2020	✓
Murrumbidgee Council	Unmodified	✓	26 November 2020	✓
Muswellbrook Shire Council	Unmodified	✓	27 November 2020	✓
Nambucca Shire Council	Unmodified	✓	26 November 2020	✓
Narrabri Shire Council	Unmodified	✓	30 November 2020	✓
Narrandera Shire Council	Unmodified	✓	4 September 2020	✓
Narromine Shire Council	Unmodified	✓	29 October 2020	✓
Oberon Council	Unmodified	✓	24 November 2020	✓
Parkes Shire Council	Unmodified	✓	3 December 2020	✓
Snowy Valleys Council	Unmodified	✓	19 November 2020	✓
Temora Shire Council	Unmodified	✓	10 November 2020	✓
Tenterfield Shire Council	Unmodified	✓	30 October 2020	✓
Upper Hunter Shire Council	Unmodified	✓	30 November 2020	✓
Upper Lachlan Shire Council	Unmodified	✓	17 November 2020	✓
Uralla Shire Council	Unmodified	✓	12 November 2020	✓
Walcha Council	Unmodified	✓	21 December 2020	✓
Walgett Shire Council	Unmodified	✓	27 November 2020	✓
Warren Shire Council	Unmodified	✓	4 November 2020	✓
Warrumbungle Shire Council	Unmodified	✓	23 November 2020	✓
Weddin Shire Council	Unmodified	✓	4 November 2020	✓
Wentworth Shire Council	Unmodified	✓	20 November 2020	✓
Yass Valley Council	Unmodified	✓	29 January 2021	✓

County councils

County council	Type of opinion		Date of audit opinion	
Castlereagh Macquarie County Council	Unmodified	✓	27 November 2020	✓
Central Tablelands County Council	Unmodified	✓	24 November 2020	✓
Goldenfields Water County Council	Unmodified	✓	1 October 2020	✓
Hawkesbury River County Council	Unmodified	✓	10 November 2020	✓
New England Weeds Authority	Unmodified	✓	27 August 2020	✓
Riverina Water County Council	Unmodified	✓	30 September 2020	✓
Rous County Council	Unmodified	✓	22 October 2020	✓
Upper Hunter County Council	Unmodified	✓	27 November 2020	✓
Upper Macquarie County Council	Unmodified	✓	11 August 2020	✓

Joint organisations

Joint organisation	Type of opinion		Date of audit opinion	
Canberra Region Joint Organisation	Unmodified	✓	12 January 2021	!
Central NSW Joint Organisation	Unmodified	✓	29 November 2020	✓
Far North West Joint Organisation	Unmodified	✓	30 October 2020	✓
Far South West Joint Organisation	Unmodified	✓	30 November 2020	✓
Hunter Joint Organisation	Unmodified	✓	30 November 2020	✓
Illawarra Shoalhaven Joint Organisation	Unmodified	✓	1 February 2021	✓
Mid North Coast Joint Organisation	Unmodified	✓	14 October 2020	✓
Namoi Joint Organisation	Unmodified	✓	23 October 2020	✓
New England Joint Organisation	Unmodified	✓	10 November 2020	✓
Northern Rivers Joint Organisation	Unmodified	✓	26 November 2020	✓
Orana Joint Organisation	Unmodified	✓	3 December 2020	✓
Riverina and Murray Joint Organisation	Unmodified	✓	30 November 2020	✓
Riverina Joint Organisation	Unmodified	✓	27 October 2020	✓