



Appendix five – Status of audits

Below is a summary of the status of the 2016–17 and 2015–16 financial statement audits, including the type of audit opinion and the date it was issued.

2016–17 audits

Key

Type of audit opinion		Date of audit opinion	
Unmodified opinion.		Financial statements were lodged by the statutory deadline of 31 October 2017.	
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 not submitted as at tabling date.	
Audit report not yet issued.			













Local council	Type of audit opinion		Date of audit opinion	
Albury City Council	Unmodified		23 October 2017	
Armidale Regional Council	Unmodified		7 December 2017	
Ballina Shire Council	Unmodified		26 October 2017	
Balranald Shire Council	Unmodified		31 October 2017	
Bathurst Regional Council	Unmodified		23 October 2017	
Bayside Council ⁶	Not yet issued		Not yet issued	
Bega Valley Shire Council	Unmodified		31 October 2017	
Bellingen Shire Council	Unmodified		25 October 2017	
Berrigan Shire Council	Unmodified		18 October 2017	
Blacktown City Council	Unmodified		26 October 2017	
Bland Shire Council	Unmodified		28 February 2018	
Blayney Shire Council	Unmodified		24 October 2017	
Blue Mountains City Council	Unmodified		31 October 2017	
Bogan Shire Council	Unmodified		25 October 2017	
Bourke Shire Council	Unmodified		27 October 2017	
Brewarrina Shire Council	Unmodified		28 February 2018	
Broken Hill City Council	Unmodified		19 October 2017	
Burwood Council	Unmodified		18 October 2017	
Byron Shire Council	Unmodified		26 October 2017	
Cabonne Council	Unmodified		23 October 2017	

























⁶ The Office of Local Government granted Bayside City Council with an extension until 31 May 2018. The council has not yet presented their 2016–17 financial statements for audit as the financial records were not ready. The outcome of this incomplete audit will be reported in next year's report.





Local council	Type of audit opinion		Date of audit opinion	
Camden Council	Unmodified	✓	27 October 2017	✓
Campbelltown City Council	Unmodified	✓	15 September 2017	✓
City of Canada Bay Council	Unmodified	✓	12 October 2017	✓
Canterbury Bankstown Council	Unmodified	✓	30 November 2017	✓
Carrathool Shire Council	Unmodified	✓	30 October 2017	✓
Central Coast Council	Unmodified	✓	9 March 2018	✓
Central Darling Shire Council	Unmodified (with Emphasis of Matter)	⚠	28 February 2018	✓
Cessnock City Council	Unmodified	✓	11 October 2017	✓
Clarence Valley Council	Unmodified	✓	6 November 2017	✓
Cobar Shire Council	Unmodified	✓	30 November 2017	✓
Coffs Harbour City Council	Unmodified	✓	26 October 2017	✓
Coolamon Shire Council	Unmodified	✓	23 October 2017	✓
Coonamble Shire Council	Unmodified	✓	10 November 2017	✓
Cootamundra-Gundagai Regional Council	Unmodified	✓	30 October 2017	✓
Cowra Shire Council	Unmodified	✓	26 October 2017	✓
Cumberland Council	Unmodified	✓	21 December 2017	✓
Dubbo Regional Council	Unmodified	✓	27 February 2018	✓
Dungog Shire Council	Unmodified	✓	28 February 2018	✓
Edward River Council	Unmodified	✓	15 December 2017	✓
Eurobodalla Shire Council	Unmodified	✓	27 October 2017	✓
Fairfield City Council	Unmodified	✓	25 October 2017	✓
Federation Council	Unmodified	✓	30 October 2017	✓
Forbes Shire Council	Unmodified	✓	30 October 2017	✓
Georges River Council	Unmodified	✓	14 November 2017	✓
Gilgandra Shire Council	Unmodified	✓	22 November 2017	✓
Glen Innes Severn Council	Unmodified	✓	19 December 2017	✓
Goulburn Mulwaree Council	Unmodified	✓	4 December 2017	✓
Greater Hume Shire Council	Unmodified	✓	23 October 2017	✓
Griffith City Council	Unmodified	✓	23 October 2017	✓
Gunnedah Shire Council	Unmodified	✓	20 October 2017	✓
Gwydir Shire Council	Unmodified	✓	31 October 2017	✓
Hawkesbury City Council	Unmodified	✓	27 October 2017	✓
Hay Shire Council	Unmodified	✓	30 October 2017	✓
Hills Shire Council, The	Qualified opinion	!	29 September 2017	✓

Local council	Type of audit opinion		Date of audit opinion	
Hilltops Council	Unmodified	✓	29 November 2017	✓
Hornsby, The Council of the Shire of	Unmodified	✓	20 October 2017	✓
Hunters Hill, The Council of the Municipality of	Unmodified	✓	31 October 2017	✓
Inner West Council	Unmodified	✓	27 October 2017	✓
Inverell Shire Council	Unmodified	✓	26 October 2017	✓
Junee Shire Council	Qualified opinion	!	30 October 2017	✓
Kempsey Shire Council	Unmodified	✓	9 November 2017	✓
Kiama, The Council of the Municipality of	Unmodified	✓	20 November 2017	✓
Ku-ring-gai Council	Unmodified	✓	12 October 2017	✓
Kyogle Council	Unmodified	✓	31 October 2017	✓
Lachlan Shire Council	Unmodified	✓	30 November 2017	✓
Lake Macquarie City Council	Unmodified	✓	24 October 2017	✓
Lane Cove Municipal Council	Unmodified	✓	30 October 2017	✓
Leeton Shire Council	Unmodified	✓	19 October 2017	✓
Lismore City Council	Unmodified	✓	17 October 2017	✓
Lithgow Council, City of	Unmodified	✓	21 November 2017	✓
Liverpool City Council	Unmodified	✓	27 October 2017	✓
Liverpool Plains Shire Council	Unmodified	✓	30 November 2017	✓
Lockhart Shire Council	Unmodified	✓	20 October 2017	✓
Maitland City Council	Unmodified	✓	13 October 2017	✓
Mid-Coast Council	Unmodified	✓	20 December 2017	✓
Mid-Western Regional Council	Unmodified	✓	3 October 2017	✓
Moree Plains Shire Council	Unmodified	✓	27 February 2018	✓
Mosman Municipal Council	Unmodified	✓	25 October 2017	✓
Murray River Council	Unmodified	✓	23 February 2018	✓
Murrumbidgee Council	Unmodified	✓	29 November 2017	✓
Muswellbrook Shire Council	Unmodified	✓	30 October 2017	✓
Nambucca Shire Council	Unmodified	✓	27 October 2017	✓
Narrabri Shire Council	Unmodified	✓	31 October 2017	✓
Narrandera Shire Council	Unmodified	✓	20 October 2017	✓
Narromine Shire Council	Unmodified	✓	26 October 2017	✓
Newcastle City Council	Unmodified	✓	13 October 2017	✓
North Sydney Council	Unmodified	✓	31 October 2017	✓
Northern Beaches Council	Unmodified	✓	20 December 2017	✓

Local council	Type of audit opinion		Date of audit opinion	
Oberon Council	Unmodified	✓	18 October 2017	✓
Orange City Council	Unmodified	✓	30 October 2017	✓
Parkes Shire Council	Unmodified	✓	5 October 2017	✓
Parramatta Council, City of	Unmodified	✓	13 December 2017	✓
Penrith City Council	Unmodified	✓	26 September 2017	✓
Port Macquarie-Hastings Council	Unmodified	✓	31 October 2017	✓
Port Stephens Council	Unmodified	✓	26 October 2017	✓
Queanbeyan-Palerang Regional Council	Unmodified	✓	27 February 2018	✓
Randwick City Council	Unmodified	✓	13 October 2017	✓
Richmond Valley Council	Unmodified	✓	19 October 2017	✓
Ryde City Council	Unmodified	✓	25 October 2017	✓
Shellharbour City Council	Unmodified	✓	20 October 2017	✓
Shoalhaven City Council	Unmodified	✓	31 October 2017	✓
Singleton Council	Unmodified	✓	27 October 2017	✓
Snowy Monaro Regional Council	Unmodified	✓	22 November 2017	✓
Snowy Valleys Council	Unmodified	✓	27 October 2017	✓
Strathfield Municipal Council	Unmodified	✓	30 October 2017	✓
Sutherland Shire Council	Unmodified	✓	24 October 2017	✓
Sydney, Council of the City of	Unmodified	✓	24 October 2017	✓
Tamworth Regional Council	Unmodified	✓	26 October 2017	✓
Temora Shire Council	Unmodified	✓	23 October 2017	✓
Tenterfield Shire Council	Unmodified	✓	28 November 2017	✓
Tweed Shire Council	Unmodified	✓	27 October 2017	✓
Upper Hunter Shire Council	Unmodified	✓	31 October 2017	✓
Upper Lachlan Shire Council	Unmodified	✓	10 October 2017	✓
Uralla Shire Council	Unmodified	✓	31 October 2017	✓
Wagga Wagga City Council	Unmodified	✓	23 October 2017	✓
Walcha Council	Unmodified	✓	25 October 2017	✓
Walgett Shire Council	Unmodified	✓	23 February 2018	✓
Warren Shire Council	Unmodified	✓	17 October 2017	✓
Warrumbungle Shire Council	Unmodified	✓	16 November 2017	✓
Waverley Council	Unmodified	✓	31 October 2017	✓
Weddin Shire Council	Unmodified	✓	31 October 2017	✓
Wentworth Shire Council	Unmodified	✓	31 October 2017	✓






Local council	Type of audit opinion		Date of audit opinion	
Willoughby City Council	Unmodified		30 October 2017	
Wingecarribee Shire Council	Unmodified		16 October 2017	
Wollondilly Shire Council	Unmodified		16 October 2017	
Wollongong City Council	Unmodified		10 October 2017	
Woollahra Municipal Council	Unmodified		31 October 2017	
Yass Valley Council	Qualified opinion		30 October 2017	















County council	Type of audit opinion		Date of audit opinion	
Castlereagh Macquarie County Council	Unmodified		28 February 2018	
Central Murray County Council	Unmodified		31 October 2017	
Central Tablelands County Council	Unmodified		20 November 2017	
Former MidCoast Water	Unmodified		22 February 2018	
Goldenfields Water County Council	Unmodified		11 October 2017	
Hawkesbury River County Council	Unmodified		30 November 2017	
New England Tablelands County Council	Unmodified		10 October 2017	
Riverina Water County Council	Unmodified		11 October 2017	
Rous County Council	Unmodified		18 October 2017	
Southern Slopes County Council	Unmodified		31 October 2017	
Upper Hunter County Council	Unmodified		30 October 2017	
Upper Macquarie County Council	Unmodified		27 October 2017	



Water authority	Type of audit opinion		Date of audit opinion	
Central Coast Council Water Supply Authority	Unmodified		9 March 2018	
Cobar Water Board	Unmodified		22 September 2017	






2015–16 audits

Key

Type of audit opinion		Date of audit opinion	
Unmodified opinion.		Financial statements were lodged by the statutory deadline of 31 October 2017.	
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.			
Audit report not yet issued.			

Local council	Type of audit opinion		Date of audit opinion	
Armidale Dumaresq Council, The former	Unmodified		14 February 2017	
City of Botany Bay Council, The former	Disclaimer of opinion		9 April 2018	
Conargo Shire Council, The former	Unmodified		21 December 2016	
Deniliquin Council, The former	Unmodified		3 February 2017	
Guyra Shire Council, The former	Unmodified		20 December 2016	
Liverpool City Council	Unmodified		26 October 2016	
MidCoast Water	Unmodified		27 October 2016	

County council	Type of audit opinion		Date of audit opinion	
New England Tablelands County Council	Unmodified		5 September 2016	

Water authority	Type of audit opinion		Date of audit opinion	
Cobar Water Board	Unmodified		4 October 2016	
Gosford Water Supply Water Authority, The former	Disclaimer of opinion		25 May 2017	
Wyong Shire Council Water Authority, The former	Unmodified		14 December 2016	