














































# Appendix three – Status of audits

Below is a summary of the status of the 2018–19 financial statement audits, including the type of audit opinion and the date it was issued.

## 2018–19 audits

### Key

Type of audit opinion	Date of audit opinion
Unmodified opinion	 Financial statements were lodged by the statutory deadline of 31 October 2019 
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 
	Extension to the statutory deadline (approval not obtained from OLG for the extension) 

Local Council/Joint Organisation	Type of opinion	Date of audit opinion
Albury City Council	Unmodified	 28 October 2019 
Armidale Regional Council	Unmodified	 31 October 2019 
Ballina Shire Council	Unmodified	 24 October 2019 
Balranald Shire Council	Unmodified	 28 October 2019 
Bathurst Regional Council	Unmodified	 29 October 2019 
Bayside Council	Modified	 16 January 2020 
Bega Valley Shire Council	Unmodified	 28 February 2020 
Bellingen Shire Council	Unmodified	 28 October 2019 
Berrigan Shire Council	Unmodified	 15 November 2019 
Blacktown City Council	Unmodified	 30 October 2019 
Bland Shire Council	Unmodified	 25 October 2019 
Blayney Shire Council	Unmodified	 16 October 2019 
Blue Mountains City Council	Unmodified	 18 October 2019 
Bogan Shire Council	Unmodified	 8 October 2019 
Bourke Shire Council	Unmodified	 24 September 2019 
Brewarrina Shire Council	Unmodified	 23 October 2019 
Broken Hill City Council	Unmodified	 22 October 2019 
Burwood Council	Unmodified	 16 October 2019 
Byron Shire Council	Unmodified	 24 October 2019 

Local Council/Joint Organisation	Type of opinion	Date of audit opinion
Cabonne Council	Unmodified	21 October 2019
Camden Council	Unmodified	9 October 2019
Campbelltown City Council	Unmodified	18 September 2019
Canberra Regional Joint Organisation	Unmodified	27 November 2019
Canterbury-Bankstown Council	Unmodified	28 October 2019
Carrathool Shire Council	Unmodified	25 October 2019
Central Coast Council	Unmodified	28 February 2020
Central Darling Shire Council	Unmodified	28 November 2019
Central NSW Joint Organisation	Unmodified	25 October 2019
Cessnock City Council	Unmodified	22 October 2019
City of Canada Bay Council	Unmodified	24 October 2019
City of Parramatta Council	Unmodified	29 October 2019
City of Sydney Council	Unmodified	30 October 2019
Clarence Valley Council	Unmodified	29 October 2019
Cobar Shire Council	Unmodified	29 October 2019
Coffs Harbour City Council	Unmodified	25 October 2019
Coolamon Shire Council	Unmodified	20 September 2019
Coonamble Shire Council	Unmodified	28 October 2019
Cootamundra-Gundagai Regional Council	Unmodified	28 February 2020
Cowra Shire Council	Unmodified	24 October 2019
Cumberland Council	Unmodified	30 October 2019
Dubbo Regional Council	Unmodified	28 November 2019
Dungog Shire Council	Unmodified	29 November 2019
Edward River Council	Unmodified	31 October 2019
Eurobodalla Shire Council	Unmodified	31 October 2019
Fairfield City Council	Unmodified	23 October 2019
Federation Council	Unmodified	29 October 2019
Forbes Shire Council	Unmodified	16 October 2019
Georges River Council	Unmodified	27 September 2019
Gilgandra Shire Council	Unmodified	23 October 2019
Glen Innes Severn Council	Unmodified	30 October 2019
Goulburn Mulwaree Council	Unmodified	25 October 2019
Greater Hume Shire Council	Unmodified	04 October 2019
Griffith City Council	Unmodified	23 October 2019

Local Council/Joint Organisation	Type of opinion	Date of audit opinion	
Gunnedah Shire Council	Unmodified	10 October 2019	✓
Gwydir Shire Council	Unmodified	21 October 2019	✓
Hawkesbury City Council	Unmodified	24 October 2019	✓
Hay Shire Council	Unmodified	10 October 2019	✓
Hilltops Council			!
Hornsby Shire Council	Unmodified	15 October 2019	✓
Hunter's Hill Council	Unmodified	23 October 2019	✓
Hunter Joint Organisation	Unmodified	16 September 2019	✓
Illawarra Shoalhaven Joint Organisation	Unmodified	4 December 2019	—
Inner West Council	Unmodified	31 October 2019	✓
Inverell Shire Council	Unmodified	30 October 2019	✓
Junee Shire Council	Unmodified	18 October 2019	✓
Kempsey Shire Council	Unmodified	21 November 2019	✓
Kiama Municipal Council	Unmodified	20 December 2019	✓
Ku-ring-gai Council	Unmodified	18 September 2019	✓
Kyogle Council	Unmodified	29 October 2019	✓
Lachlan Shire Council	Unmodified	31 October 2019	✓
Lake Macquarie City Council	Unmodified	31 October 2019	✓
Lane Cove Municipal Council	Unmodified	25 October 2019	✓
Leeton Shire Council	Unmodified	29 October 2019	✓
Lismore City Council	Unmodified	28 November 2019	✓
Lithgow City Council	Unmodified	29 October 2019	✓
Liverpool City Council	Unmodified	28 October 2019	✓
Liverpool Plains Shire Council	Unmodified	29 November 2019	✓
Lockhart Shire Council	Unmodified	4 December 2019	✓
Maitland City Council	Unmodified	26 November 2019	✓
Mid North Coast Joint Organisation	Unmodified	04 November 2019	—
Mid-Coast Council			!
Mid-Western Regional Council	Unmodified	29 October 2019	✓
Moree Plains Shire Council	Unmodified	21 November 2019	✓
Mosman Municipal Council	Unmodified	03 October 2019	✓
Murray River Council	Unmodified	19 December 2019	✓
Murrumbidgee Council			!
Muswellbrook Shire Council	Unmodified	29 October 2019	✓

Local Council/Joint Organisation	Type of opinion	Date of audit opinion	
Nambucca Shire Council	Unmodified	21 October 2019	↓
Namoi Joint Organisation	Unmodified	29 October 2019	↓
Narrabri Shire Council	Unmodified	31 January 2020	↓
Narrandera Shire Council	Unmodified	05 September 2019	↓
Narromine Shire Council	Unmodified	28 October 2019	↓
New England Joint Organisation	Unmodified	02 September 2019	↓
Newcastle City Council	Unmodified	11 October 2019	↓
North Sydney Council	Unmodified	29 October 2019	↓
Northern Beaches Council	Unmodified	25 September 2019	↓
Northern Rivers Joint Organisation	Unmodified	13 November 2019	↓
Oberon Council	Unmodified	24 October 2019	↓
Orana Joint Organisation	Unmodified	30 September 2019	↓
Orange City Council	Unmodified	29 October 2019	↓
Parkes Shire Council	Unmodified	26 November 2019	↓
Penrith City Council	Unmodified	24 September 2019	↓
Port Macquarie-Hastings Council	Unmodified	24 October 2019	↓
Port Stephens Council	Unmodified	29 October 2019	↓
Queanbeyan-Palerang Regional Council	Unmodified	25 October 2019	↓
Randwick City Council	Unmodified	09 October 2019	↓
Richmond Valley Council	Unmodified	23 October 2019	↓
Riverina and Murray Joint Organisation	Unmodified	08 November 2019	↓
Riverina Joint Organisation	Unmodified	25 October 2019	↓
Ryde Council, City of	Unmodified	30 October 2019	↓
Shellharbour City Council	Unmodified	31 October 2019	↓
Shoalhaven City Council	Unmodified	31 October 2019	↓
Singleton Council	Unmodified	22 October 2019	↓
Snowy Monaro Regional Council	Unmodified	30 October 2019	↓
Snowy Valleys Council	Unmodified	25 October 2019	↓
Strathfield Municipal Council	Unmodified	02 October 2019	↓
Sutherland Shire Council	Unmodified	22 October 2019	↓
Tamworth Regional Council	Unmodified	27 November 2019	↓
Temora Shire Council	Unmodified	18 October 2019	↓
Tenterfield Shire Council	Unmodified	22 October 2019	↓
The Hills Shire Council	Unmodified	06 September 2019	↓

Local Council/Joint Organisation	Type of opinion	Date of audit opinion	
Tweed Shire Council	Unmodified	26 November 2019	✓
Upper Hunter Shire Council	Unmodified	31 October 2019	✓
Upper Lachlan Shire Council	Unmodified	31 October 2019	✓
Uralla Shire Council	Unmodified	24 October 2019	✓
Wagga Wagga City Council	Unmodified	28 October 2019	✓
Walcha Council	Unmodified	21 October 2019	✓
Walgett Shire Council	Unmodified	28 November 2019	✓
Warren Shire Council	Unmodified	16 October 2019	✓
Warrumbungle Shire Council	Unmodified	29 October 2019	✓
Waverley Council	Unmodified	25 October 2019	✓
Weddin Shire Council	Unmodified	23 October 2019	✓
Wentworth Shire Council	Unmodified	28 October 2019	✓
Willoughby City Council	Unmodified	24 October 2019	✓
Wingecarribee Shire Council	Unmodified	28 October 2019	✓
Wollondilly Shire Council	Unmodified	30 October 2019	✓
Wollongong City Council	Unmodified	11 October 2019	✓
Woollahra Municipal Council	Unmodified	15 October 2019	✓
Yass Valley Council	Unmodified	23 October 2019	✓

County Council	Type of opinion	Date of audit opinion	
Castlereagh Macquarie County Council	Unmodified	25 November 2019	—
Central Murray County Council	Unmodified	31 October 2019	✓
Central Tablelands County Council	Unmodified	30 October 2019	✓
Goldenfields Water County Council	Unmodified	04 October 2019	✓
Hawkesbury River County Council	Unmodified	31 October 2019	✓
New England Weeds Authority	Unmodified	29 August 2019	✓
Riverina Water County Council	Unmodified	18 September 2019	✓
Rous County Council	Unmodified	25 October 2019	✓
Upper Hunter County Council	Unmodified	29 October 2019	✓
Upper Macquarie County Council	Unmodified	12 September 2019	✓