








Appendix two – Status of audits

Below is a summary of the status of the 2021–22 financial statement audits, including the type of audit opinion and the date it was issued.

2021–22 audits

Key

Type of audit opinion		Date of audit opinion	
Unmodified opinion		Financial statements were lodged by the statutory deadline of 31 October 2022	
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		Extensions to the statutory deadline (and not met)	
		Financial statements not submitted as at tabling date	





















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		27 October 2022	
Blacktown City Council	Unmodified		28 October 2022	
Blue Mountains City Council	Unmodified		31 October 2022	
Burwood Council	Unmodified		31 October 2022	
Camden Council	Unmodified		18 November 2022	
Campbelltown City Council	Unmodified		19 October 2022	
Canterbury-Bankstown Council	Unmodified		21 October 2022	
Central Coast Council	Unmodified		28 February 2023	
City of Canada Bay Council	Unmodified		31 October 2022	
Cumberland City Council	Unmodified		25 October 2022	

Council	Type of opinion		Date of audit opinion	
Fairfield City Council	Unmodified	✓	19 October 2022	✓
Georges River Council	Unmodified	✓	22 December 2022	✓
Hawkesbury City Council	Unmodified	✓	7 November 2022	✓
Hornsby Shire Council	Unmodified	✓	27 October 2022	✓
The Council of the Municipality of Hunter's Hill	Unmodified	✓	18 October 2022	✓
Inner West Council	Unmodified	✓	7 December 2022	✓
Ku-ring-gai Council	Unmodified	✓	21 September 2022	✓
Lane Cove Municipal Council	Unmodified	✓	31 October 2022	✓
Liverpool City Council	Unmodified	✓	28 October 2022	✓
Mosman Municipal Council	Unmodified	✓	27 October 2022	✓
North Sydney Council	Unmodified	✓	14 December 2022	✓
Northern Beaches Council	Unmodified	✓	28 September 2022	✓
City of Parramatta Council	Unmodified	✓	2 November 2022	✓
Penrith City Council	Unmodified	✓	31 October 2022	✓
Randwick City Council	Unmodified	✓	11 October 2022	✓
Ryde Council, City of	Unmodified	✓	31 October 2022	✓
Strathfield Municipal Council	Unmodified	✓	31 January 2023	✓
Sutherland Shire Council	Modified	!	19 October 2022	✓
Council of the City of Sydney	Unmodified	✓	1 November 2022	✓
The Hills Shire Council	Unmodified	✓	13 October 2022	✓
Waverley Council	Unmodified	✓	31 October 2022	✓
Willoughby City Council	Unmodified	✓	25 October 2022	✓
Wollondilly Shire Council	Modified	!	17 November 2022	✓
Woollahra Municipal Council	Unmodified	✓	28 September 2022	✓

Regional councils

Council	Type of opinion		Date of audit opinion	
Albury City Council	Unmodified		27 October 2022	
Armidale Regional Council	Unmodified		31 October 2022	
Ballina Shire Council	Unmodified		27 October 2022	
Bathurst Regional Council	Modified		27 October 2022	
Bega Valley Shire Council	Modified		28 February 2023	
Broken Hill City Council	Unmodified		24 October 2022	
Byron Shire Council	Modified		25 November 2022	
Cessnock City Council	Modified		28 October 2022	
Clarence Valley Council	Modified		30 March 2023	
Coffs Harbour City Council	Unmodified		28 October 2022	
Dubbo Regional Council	Unmodified		28 October 2022	
Eurobodalla Shire Council	Unmodified		2 December 2022	
Goulburn Mulwaree Council	Unmodified		13 December 2022	
Griffith City Council	Modified		22 December 2022	
Kempsey Shire Council	Modified		28 October 2022	
Kiama Municipal Council	--	--	--	
Lake Macquarie City Council	Unmodified		31 October 2022	
Lismore City Council	Unmodified		23 December 2022	
Lithgow City Council	Unmodified		13 December 2022	
Maitland City Council	Unmodified		26 October 2022	
MidCoast Council	Unmodified		31 October 2022	
Mid-Western Regional Council	Modified		25 October 2022	
Newcastle City Council	Unmodified		10 October 2022	
Orange City Council	Unmodified		30 November 2022	
Port Macquarie-Hastings Council	Unmodified		29 October 2022	
Port Stephens Council	Unmodified		7 October 2022	
Queanbeyan-Palerang Regional Council	Modified		30 November 2022	
Richmond Valley Council	Unmodified		26 October 2022	
Shellharbour City Council	Unmodified		2 March 2023	
Shoalhaven City Council	Unmodified		23 December 2022	
Singleton Council	Unmodified		19 October 2022	
Snowy Monaro Regional Council	Modified		25 November 2022	

Council	Type of opinion		Date of audit opinion	
Tamworth Regional Council	Modified	!	31 October 2022	✓
Tweed Shire Council	Modified	!	28 October 2022	✓
Wagga Wagga City Council	Modified	!	18 October 2022	✓
Wingecarribee Shire Council	Unmodified	✓	31 October 2022	✓
Wollongong City Council	Unmodified	✓	28 November 2022	✓

Rural councils

Council	Type of opinion		Date of audit opinion	
Balranald Shire Council	Unmodified	✓	31 October 2022	✓
Bellingen Shire Council	Modified	!	27 October 2022	✓
Berrigan Shire Council	Unmodified	✓	8 December 2022	✓
Bland Shire Council	Modified	!	31 October 2022	✓
Blayney Shire Council	Modified	!	21 October 2022	✓
Bogan Shire Council	Unmodified	✓	14 October 2022	✓
Bourke Shire Council	Unmodified	✓	13 October 2022	✓
Brewarrina Shire Council	Unmodified	✓	31 October 2022	✓
Cabonne Council	Modified	!	5 December 2022	✓
Carrathool Shire Council	Modified	!	21 October 2022	✓
Central Darling Shire Council	Unmodified	✓	18 November 2022	✓
Cobar Shire Council	Unmodified	✓	31 October 2022	✓
Coolamon Shire Council	Modified	!	31 October 2022	✓
Coonamble Shire Council	Unmodified	✓	28 November 2022	✓
Cootamundra-Gundagai Regional Council	Modified	!	29 March 2023	✓
Cowra Shire Council	Unmodified	✓	26 October 2022	✓
Dungog Shire Council	Modified	!	21 December 2022	✓
Edward River Council	Modified	!	27 February 2023	✓
Federation Council	Modified	!	31 October 2022	✓
Forbes Shire Council	Modified	!	31 October 2022	✓
Gilgandra Shire Council	Unmodified	✓	31 October 2022	✓
Glen Innes Severn Council	Modified	!	27 February 2023	✓
Greater Hume Shire Council	Modified	!	7 October 2022	✓
Gunnedah Shire Council	Unmodified	✓	10 November 2022	✓
Gwydir Shire Council	Unmodified	—	29 November 2022	✓
Hay Shire Council	Unmodified	✓	31 October 2022	✓

Council	Type of opinion		Date of audit opinion	
Hilltops Council	Modified	!	28 February 2023	✓
Inverell Shire Council	Unmodified	✓	30 November 2022	✓
Junee Shire Council	Modified	!	20 October 2022	✓
Kyogle Council	Unmodified	✓	13 December 2022	✓
Lachlan Shire Council	Modified	!	28 October 2022	✓
Leeton Shire Council	Modified	!	28 October 2022	✓
Liverpool Plains Shire Council	Unmodified	✓	30 November 2022	✓
Lockhart Shire Council	Modified	!	27 October 2022	✓
Moree Plains Shire Council	Modified	!	28 November 2022	✓
Murray River Council	Modified	!	9 December 2022	✓
Murrumbidgee Council	Modified	!	31 October 2022	✓
Muswellbrook Shire Council	Unmodified	✓	18 November 2022	✓
Nambucca Valley Council	Unmodified	✓	25 October 2022	✓
Narrabri Shire Council	--	--	--	!
Narrandera Shire Council	Unmodified	✓	30 September 2022	✓
Narromine Shire Council	Unmodified	✓	28 October 2022	✓
Oberon Council	Unmodified	✓	29 October 2022	✓
Parkes Shire Council	Unmodified	✓	7 October 2022	✓
Snowy Valleys Council	Modified	!	31 October 2022	✓
Temora Shire Council	Modified	!	31 October 2022	✓
Tenterfield Shire Council	Modified	!	15 November 2022	✓
Upper Hunter Shire Council	Unmodified	✓	31 January 2023	✓
Upper Lachlan Shire Council	Modified	!	22 December 2022	✓
Uralla Shire Council	Unmodified	✓	28 February 2023	✓
Walcha Council	Unmodified	✓	28 October 2022	✓
Walgett Shire Council	Unmodified	✓	26 October 2022	✓
Warren Shire Council	Unmodified	✓	19 October 2022	✓
Warrumbungle Shire Council	Modified	!	28 November 2022	✓
Weddin Shire Council	Modified	!	19 December 2022	✓
Wentworth Shire Council	Unmodified	✓	14 November 2022	✓
Yass Valley Council	Modified	!	31 March 2023	✓

County councils

County council	Type of opinion	Date of audit opinion	
Castlereagh Macquarie County Council	Unmodified	27 October 2022	✓
Central Tablelands County Council	Unmodified	21 October 2022	✓
Goldenfields Water County Council	Unmodified	25 October 2022	✓
Hawkesbury River County Council	Unmodified	25 October 2022	✓
New England Weeds Authority	Unmodified	27 February 2023	✓
Riverina Water County Council	Unmodified	4 October 2022	✓
Rous County Council	Unmodified	24 October 2022	✓
Upper Hunter County Council	Unmodified	31 October 2022	✓
Upper Macquarie County Council	Unmodified	16 August 2022	✓

Joint organisations

Joint organisation	Type of opinion	Date of audit opinion	
Canberra Region Joint Organisation	--	--	!
Central NSW Joint Organisation	Unmodified	7 October 2022	✓
Far North West Joint Organisation	Unmodified	19 October 2022	✓
Far South West Joint Organisation	Unmodified	31 October 2022	✓
Hunter Joint Organisation	--	--	!
Illawarra Shoalhaven Joint Organisation	Unmodified	28 February 2023	✓
Mid North Coast Joint Organisation	Unmodified	31 October 2022	✓
Namoi Joint Organisation	Unmodified	31 October 2022	✓
New England Joint Organisation	Unmodified	28 November 2022	✓
Northern Rivers Joint Organisation	Unmodified	20 December 2022	✓
Orana Joint Organisation	Unmodified	27 October 2022	✓
Riverina and Murray Joint Organisation	Unmodified	14 October 2022	✓
Riverina Joint Organisation	Unmodified	31 October 2022	✓

2020–21 audits

Regional councils

Council	Type of opinion	Date of audit opinion	
Kiama Municipal Council	Disclaimer	20 April 2023	!