

Appendix three – Councils received qualified audit opinions

No.	Council	Qualification
1.	Bathurst Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
2.	Bega Valley Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
3.	Bellingen Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
4.	Byron Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
5.	Cabonne Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
6.	Carrathool Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
7.	Cessnock City Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
8.	Coolamon Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
9.	Dungog Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
10.	Edward River Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
11.	Federation Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
12.	Forbes Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
13.	Greater Hume Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
14.	Griffith City Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
15.	Hilltops Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
16.	Kempsey Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
17.	Lachlan Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
18.	Leeton Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
19.	Lockhart Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
20.	Mid-Western Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)

No.	Council	Qualification
21.	Moree Plains Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
22.	Murray River Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
23.	Murrumbidgee Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
24.	Queanbeyan-Palerang Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
25.	Snowy Monaro Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
26.	Sutherland Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
27.	Tamworth Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
28.	Temora Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
29.	Tweed Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
30.	Upper Lachlan Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
31.	Wagga Wagga City Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
32.	Weddin Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
33.	Wollondilly Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
34.	Glen Innes Severn Council	Non-recognition of rural firefighting equipment and buildings on council controlled land (and no evidence to support fair value)
35.	Junee Shire Council	Non-recognition of rural firefighting equipment and buildings on council controlled land (and no evidence to support fair value)
36.	Snowy Valleys Council	Non-recognition of rural firefighting equipment and buildings on council controlled land (and no evidence to support fair value)
37.	Blayney Shire Council	Non recognition of rural firefighting equipment (and evidence to support fair value exceeds materiality set for the audit)
38.	Tenterfield Shire Council	Non recognition of rural firefighting equipment and buildings on council controlled land (and evidence to support fair value exceeds materiality set for the audit)
39.	Warrumbungle Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value) and Council determined to remove rural firefighting equipment from financial statements
40.	Bland Shire Council	Non-recognition of rural firefighting equipment and buildings (and no evidence to support fair value) and Council determined to remove rural firefighting equipment from financial statements

No.	Council	Qualification
41.	Yass Valley Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
42.	Cootamundra-Gundagai Regional Council	Non-recognition of rural firefighting equipment and buildings on council controlled land (and no evidence to support fair value)
43.	Clarence Valley Council	Non recognition of rural firefighting equipment (and evidence to support fair value exceeds audit overall materiality)