








Appendix 3 – Status of audits

Below is a summary of the status of the 2023–24 financial statement audits, including the type of audit opinion and the date it was issued.

Key

Type of audit opinion		Date of audit opinion	
Unmodified opinion		Financial statements were lodged by the statutory deadline of 31 October 2024*	
Unmodified opinion with an emphasis of matter		Extensions to the statutory deadline (and met)	
Modified opinion: Qualified opinion or a disclaimer of opinion		Extensions to the statutory deadline (incomplete)	
		Financial statements not prepared	

* Date of lodgement could be later than the date of the audit opinion.





















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

2023–24 audits

Metropolitan councils

Council	Type of opinion		Date of audit opinion	
Bayside	Unmodified		24 October 2024	
Blacktown City	Unmodified		31 October 2024	
Blue Mountains City	Unmodified		13 February 2025	
Burwood	Unmodified		8 October 2024	
Camden	Unmodified		25 October 2024	
Campbeltown	Unmodified		28 October 2024	
Canterbury-Bankstown	Unmodified		24 October 2024	
Central Coast	Unmodified		24 October 2024	
City of Canada Bay	Unmodified		30 October 2024	
Cumberland City	Unmodified		13 December 2024	

Council	Type of opinion	Date of audit opinion
Fairfield City	Unmodified	23 October 2024
Georges River	Unmodified	31 October 2024
Hawkesbury City	Unmodified	25 October 2024
Hornsby Shire	Unmodified	24 October 2024
The Municipality of Hunters Hill	Unmodified	22 October 2024
Inner West	Unmodified	25 October 2024
Ku-ring-gai	Unmodified	24 October 2024
Lane Cove Municipal	Unmodified	28 October 2024
Liverpool City	Unmodified	21 October 2024
Mosman Municipal	Unmodified	28 October 2024
North Sydney	Unmodified	30 October 2024
Northern Beaches	Unmodified	17 October 2024
City of Parramatta	Unmodified	31 October 2024
Penrith City	Unmodified	30 October 2024
Randwick City	Unmodified	1 October 2024
City of Ryde	Unmodified	27 November 2024
Strathfield Municipal	Unmodified	30 October 2024
Sutherland Shire	Unmodified	25 October 2024
The City of Sydney	Unmodified	29 October 2024
The Hills Shire	Unmodified	11 October 2024
Waverley	Unmodified	31 October 2024
Willoughby City	Unmodified	29 October 2024
Wollondilly Shire	Unmodified	30 October 2024
Woollahra Municipal	Unmodified	10 October 2024

Regional councils

Council	Type of opinion	Date of audit opinion
Albury City	Unmodified	30 October 2024
Armidale Regional	Unmodified	31 October 2024
Ballina Shire	Unmodified	25 October 2024
Bathurst Regional	Unmodified	31 October 2024
Bega Valley Shire	Unmodified	31 October 2024
Broken Hill City	Unmodified	25 October 2024
Byron Shire	Unmodified	30 October 2024

Council	Type of opinion		Date of audit opinion	
Cessnock City	Unmodified	✓	30 October 2024	✓
Clarence Valley	Unmodified	✓	29 October 2024	✓
Coffs Harbour City	Unmodified	✓	28 October 2024	✓
Dubbo Regional	Unmodified	✓	28 October 2024	✓
Eurobodalla Shire	Unmodified	✓	30 October 2024	✓
Goulburn Mulwaree	Unmodified	✓	31 October 2024	✓
Griffith City	Unmodified	✓	13 February 2025	✓
Kempsey Shire	Unmodified	✓	25 October 2024	✓
Kiama Municipal	Unmodified	✓	31 October 2024	✓
Lake Macquarie City	Unmodified	✓	29 October 2024	✓
Lismore City	Unmodified	✓	31 October 2024	✓
Lithgow City	Unmodified	✓	30 October 2024	✓
Maitland City	Unmodified	✓	24 October 2024	✓
Mid-Coast	Unmodified	✓	22 October 2024	✓
Mid-Western Regional	Unmodified	✓	30 October 2024	✓
Newcastle City	Unmodified	✓	31 October 2024	✓
Orange City	Unmodified	✓	31 January 2025	✓
Port Macquarie-Hastings	Unmodified	✓	28 October 2024	✓
Port Stephens	Unmodified	✓	25 October 2024	✓
Queanbeyan-Palerang Regional	Unmodified	✓	31 October 2024	✓
Richmond Valley	Unmodified	✓	23 October 2024	✓
Shellharbour City	Unmodified	✓	28 November 2024	✓
Shoalhaven City	Unmodified	✓	31 October 2024	✓
Singleton	Unmodified	✓	25 October 2024	✓
Snowy Monaro Regional	Unmodified	✓	29 November 2024	✓
Tamworth Regional	Unmodified	✓	30 October 2024	✓
Tweed Shire	Unmodified	✓	28 October 2024	✓
Wagga Wagga City	Unmodified	✓	30 October 2024	✓
Wingecarribee Shire	Unmodified	✓	31 October 2024	✓
Wollongong City	Unmodified	✓	31 October 2024	✓

Rural councils

Council	Type of opinion		Date of opinion	
Balranald Shire	Unmodified	✓	30 October 2024	✓
Bellingen Shire	Unmodified	✓	25 October 2024	✓
Berrigan Shire	Unmodified	✓	18 October 2024	✓
Bland Shire	Unmodified	✓	30 October 2024	✓
Blayney Shire	Unmodified	✓	4 October 2024	✓
Bogan Shire	Unmodified	✓	16 October 2024	✓
Bourke Shire	Unmodified	✓	29 October 2024	✓
Brewarrina Shire	Unmodified	✓	24 October 2024	✓
Cabonne	Unmodified	✓	30 October 2024	✓
Carrathool Shire	Unmodified	✓	30 October 2024	✓
Central Darling Shire	Unmodified	✓	31 October 2024	✓
Cobar Shire	Unmodified	✓	31 October 2024	✓
Coolamon Shire	Unmodified	✓	28 October 2024	✓
Coonamble Shire	Unmodified	✓	31 October 2024	✓
Cootamundra-Gundagai Regional	Unmodified	✓	11 December 2024	✓
Cowra Shire	Unmodified	✓	28 October 2024	✓
Dungog Shire	Unmodified	✓	20 December 2024	✓
Edward River	Unmodified	✓	31 October 2024	✓
Federation	Unmodified	✓	28 October 2024	✓
Forbes Shire	Unmodified	✓	31 October 2024	✓
Gilgandra Shire	Unmodified	✓	31 October 2024	✓
Glenn Innes Severn	Disclaimer	!	13 February 2025	✓
Greater Hume Shire	Unmodified	✓	30 October 2024	✓
Gunnedah Shire	Unmodified	✓	20 October 2024	✓
Gwydir Shire	Unmodified	✓	18 October 2024	✓
Hay Shire	Unmodified	✓	25 October 2024	✓
Hilltops	Unmodified	✓	18 October 2024	✓
Inverell Shire	Unmodified	✓	30 October 2024	✓
Junee Shire	Unmodified	✓	29 October 2024	✓
Kyogle	Unmodified	✓	29 October 2024	✓
Lachlan Shire	--	--	--	!
Leeton Shire	Unmodified	✓	30 October 2024	✓
Liverpool Plains Shire	Unmodified	✓	29 November 2024	✓

Council	Type of opinion		Date of opinion	
Lockhart Shire	Unmodified	✓	28 October 2024	✓
Moree Plains Shire	Modified	!	27 February 2025	✓
Murray River	Unmodified	✓	13 November 2024	✓
Murrumbidgee	Unmodified	✓	30 October 2024	✓
Muswellbrook Shire	Unmodified	✓	31 October 2024	✓
Nambucca Valley	Unmodified	✓	29 October 2024	✓
Narrabri Shire	Unmodified	✓	12 December 2024	✓
Narrandera Shire	Unmodified	✓	8 October 2024	✓
Narromine Shire	Unmodified	✓	31 October 2024	✓
Oberon	Unmodified	✓	8 October 2024	✓
Parkes Shire	Unmodified	✓	17 October 2024	✓
Snowy Valleys	Modified	!	31 October 2024	✓
Temora Shire	Unmodified	✓	25 October 2024	✓
Tenterfield Shire	Unmodified	✓	25 October 2024	✓
Upper Hunter Shire	Unmodified	✓	31 October 2024	✓
Upper Lachlan Shire	Unmodified	✓	29 October 2024	✓
Uralla Shire	Unmodified	✓	30 October 2024	✓
Walcha	Unmodified	✓	30 October 2024	✓
Walgett Shire	Unmodified	✓	29 October 2024	✓
Warren Shire	Unmodified	✓	30 October 2024	✓
Warrumbungle Shire	Unmodified	✓	30 October 2024	✓
Weddin Shire	Unmodified	✓	31 October 2024	✓
Wentworth Shire	Unmodified	✓	31 October 2024	✓
Yass Valley	Unmodified	✓	31 October 2024	✓

County councils

County council	Type of opinion		Date of opinion	
Castlereagh Macquarie	Unmodified	✓	28 October 2024	✓
Central Tablelands	Unmodified	✓	21 October 2024	✓
Goldenfields Water	Unmodified	✓	23 October 2024	✓
Hawkesbury River	Unmodified	✓	26 November 2024	✓
New England Weeds Authority	Disclaimer	!	27 March 2025	✓
Riverina Water	Unmodified	✓	22 October 2024	✓
Rous	Unmodified	✓	31 October 2024	✓
Upper Hunter	Unmodified	✓	31 October 2024	✓
Upper Macquarie	Unmodified	✓	31 October 2024	✓


















Joint organisations

Joint organisation	Type of opinion		Date of opinion	
Canberra Region	Unmodified	✓	25 October 2024	✓
Central NSW	Unmodified	✓	25 October 2024	✓
Far North West	Unmodified	✓	14 November 2024	✓
Far South West	Unmodified	✓	17 October 2024	✓
Hunter	Unmodified	✓	29 October 2024	✓
Illawarra Shoalhaven	Unmodified	✓	31 October 2024	✓
Mid North Coast	Unmodified	✓	31 October 2024	✓
Namoi	Unmodified with an emphasis of matter	—	30 October 2024	✓
New England*			Financial statements not prepared	!
Northern Rivers	Unmodified	✓	13 November 2024	✓
Orana*			Financial statements not prepared	!
Riverina and Murray	Unmodified	✓	29 November 2024	✓
Riverina*	Unmodified with an emphasis of matter	—	30 October 2024	✓

* Joint organisations awaiting dissolution.

Below is a summary of the status of the 2022–23 financial statement audits, concluded after the ‘Local Government 2023’ report was tabled.

2022–23 audits

Council/joint organisation	Type of opinion		Date of opinion	
Canberra Region	Unmodified		21 March 2024	
Glen Innes Severn	Disclaimed		21 August 2024	
Kiama Municipal	Modified		30 April 2024	
Liverpool Plains Shire	Unmodified		28 March 2024	
Narrabri Shire	Modified		20 June 2024	
New England Weeds Authority	Disclaimed		16 April 2024	
Orange City	Unmodified		2 April 2024	
Singleton	Unmodified		17 April 2024	
Upper Hunter Shire	Unmodified		28 March 2024	