








Appendix three – Status of audits

Below is a summary of the status of the 2020–21 financial statement audits, including the type of audit opinion and the date it was issued.

2020–21 audits

Key

Type of audit opinion		Date of audit opinion	
Unmodified opinion		Financial statements were lodged by the statutory deadline of 30 October 2021	
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		22 October 2021	
Blacktown City Council	Unmodified		29 October 2021	
Blue Mountains City Council	Unmodified		22 December 2021	
Burwood Council	Unmodified		28 October 2021	
Camden Council	Unmodified		5 November 2021	
Campbelltown City Council	Unmodified		20 September 2021	
Canterbury-Bankstown Council	Unmodified		28 October 2021	
Central Coast Council	Modified		28 February 2022	
City of Canada Bay Council	Unmodified		13 December 2021	
Cumberland City Council	Unmodified		8 November 2021	

Council	Type of opinion		Date of audit opinion	
Fairfield City Council	Unmodified	✓	20 October 2021	✓
Georges River Council	Unmodified	✓	31 January 2022	✓
Hawkesbury City Council	Unmodified	✓	26 October 2021	✓
Hornsby, The Council of the Shire of	Unmodified	✓	21 October 2021	✓
Hunters Hill, The Council of the Municipality of	Unmodified	✓	26 October 2021	✓
Inner West Council	Unmodified	✓	29 October 2021	✓
Ku-ring-gai Council	Unmodified	✓	22 September 2021	✓
Lane Cove Municipal Council	Unmodified	✓	21 October 2021	✓
Liverpool City Council	Unmodified	✓	25 November 2021	✓
Mosman Municipal Council	Unmodified	✓	29 October 2021	✓
North Sydney Council	Unmodified	✓	27 October 2021	✓
Northern Beaches Council	Unmodified	✓	29 September 2021	✓
Parramatta Council, City of	Unmodified	✓	27 October 2021	✓
Penrith City Council	Unmodified	✓	28 October 2021	✓
Randwick City Council	Unmodified	✓	15 September 2021	✓
Ryde Council, City of	Unmodified	✓	29 October 2021	✓
Strathfield Municipal Council	Unmodified	✓	24 November 2021	✓
Sutherland Shire Council	Unmodified	✓	26 October 2021	✓
Sydney, Council of the City of	Unmodified	✓	21 October 2021	✓
The Hills Shire Council	Unmodified	✓	27 September 2021	✓
Waverley Council	Unmodified	✓	29 October 2021	✓
Willoughby City Council	Unmodified	✓	22 October 2021	✓
Wollondilly Shire Council	Unmodified	✓	26 May 2022	—
Woollahra Municipal Council	Unmodified	✓	5 October 2021	✓

Regional councils

Council	Type of opinion	Date of audit opinion	
Albury City Council	Unmodified	31 March 2022	✓
Armidale Regional Council	Unmodified	23 December 2021	✓
Ballina Shire Council	Unmodified	29 October 2021	✓
Bathurst Regional Council	Unmodified	27 October 2021	✓
Bega Valley Shire Council	Unmodified	30 November 2021	✓
Broken Hill City Council	Unmodified	21 October 2021	✓
Byron Shire Council	Unmodified	28 October 2021	✓
Cessnock City Council	Unmodified	22 October 2021	✓
Clarence Valley Council	Unmodified	30 November 2021	✓
Coffs Harbour City Council	Unmodified	29 October 2021	✓
Dubbo Regional Council	Unmodified	28 October 2021	✓
Eurobodalla Shire Council	Unmodified	29 October 2021	✓
Goulburn Mulwaree Council	Unmodified	29 October 2021	✓
Griffith City Council	Unmodified	13 December 2021	✓
Kempsey Shire Council	Unmodified	9 November 2021	✓
Kiama Municipal Council	--	--	!
Lake Macquarie City Council	Unmodified	29 October 2021	✓
Lismore City Council	Unmodified	27 October 2021	✓
Lithgow City Council	Unmodified	16 November 2021	✓
Maitland City Council	Unmodified	22 October 2021	✓
Mid-Coast Council	Unmodified	30 November 2021	✓
Mid-Western Regional Council	Unmodified	22 October 2021	✓
Newcastle City Council	Unmodified	8 October 2021	✓
Orange City Council	Unmodified	31 October 2021	✓
Port Macquarie-Hastings Council	Unmodified	22 October 2021	✓
Port Stephens Council	Unmodified	8 October 2021	✓
Queanbeyan-Palerang Regional Council	Unmodified	20 December 2021	✓
Richmond Valley Council	Unmodified	26 October 2021	✓
Shellharbour City Council	Unmodified	15 November 2021	✓
Shoalhaven City Council	Unmodified	18 November 2021	✓
Singleton Council	Unmodified	26 October 2021	✓
Snowy Monaro Regional Council	Unmodified	30 November 2021	✓
Tamworth Regional Council	Unmodified	23 October 2021	✓

Council	Type of opinion	Date of audit opinion
Tweed Shire Council	Unmodified	29 October 2021
Wagga Wagga City Council	Unmodified	25 October 2021
Wingecarribee Shire Council	Unmodified	28 October 2021
Wollongong City Council	Unmodified	26 October 2021

Rural councils

Council	Type of opinion	Date of audit opinion
Balranald Shire Council	Unmodified	9 December 2021
Bellingen Shire Council	Unmodified	28 October 2021
Berrigan Shire Council	Unmodified	29 October 2021
Bland Shire Council	Unmodified	28 October 2021
Blayney Shire Council	Unmodified	11 October 2021
Bogan Shire Council	Unmodified	24 September 2021
Bourke Shire Council	Unmodified	14 September 2021
Brewarrina Shire Council	Unmodified	21 September 2021
Cabonne Council	Unmodified	22 October 2021
Carrathool Shire Council	Unmodified	25 October 2021
Central Darling Shire Council	Unmodified	29 October 2021
Cobar Shire Council	Unmodified	29 October 2021
Coolamon Shire Council	Unmodified	25 October 2021
Coonamble Shire Council	Unmodified	27 October 2021
Cootamundra-Gundagai Regional Council	Unmodified	28 February 2022
Cowra Shire Council	Unmodified	15 October 2021
Dungog Shire Council	Unmodified	29 October 2021
Edward River Council	Unmodified	29 October 2021
Federation Council	Unmodified	29 October 2021
Forbes Shire Council	Unmodified	1 November 2021
Gilgandra Shire Council	Unmodified	26 October 2021
Glen Innes Severn Council	Unmodified	28 October 2021
Greater Hume Shire Council	Unmodified	6 October 2021
Gunnedah Shire Council	Unmodified	26 October 2021
Gwydir Shire Council	Unmodified	15 December 2021
Hay Shire Council	Unmodified	29 October 2021
Hilltops Council	Unmodified	16 December 2021
Inverell Shire Council	Unmodified	28 October 2021

Council	Type of opinion	Date of audit opinion
Junee Shire Council	Unmodified	22 October 2021
Kyogle Council	Unmodified	27 October 2021
Lachlan Shire Council	Unmodified	26 October 2021
Leeton Shire Council	Unmodified	28 October 2021
Liverpool Plains Shire Council	Unmodified	28 October 2021
Lockhart Shire Council	Unmodified	9 December 2021
Moree Plains Shire Council	Unmodified	30 November 2021
Murray River Council	Unmodified	21 December 2021
Murrumbidgee Council	Unmodified	29 October 2021
Muswellbrook Shire Council	Unmodified	26 October 2021
Nambucca Valley Council	Unmodified	19 October 2021
Narrabri Shire Council	Unmodified	26 November 2021
Narrandera Shire Council	Unmodified	3 September 2021
Narromine Shire Council	Unmodified	26 October 2021
Oberon Council	Unmodified	30 November 2021
Parkes Shire Council	Unmodified	27 October 2021
Snowy Valleys Council	Unmodified	12 October 2021
Temora Shire Council	Unmodified	21 October 2021
Tenterfield Shire Council	Unmodified	3 November 2021
Upper Hunter Shire Council	Unmodified	31 January 2022
Upper Lachlan Shire Council	Unmodified	3 November 2021
Uralla Shire Council	Unmodified	30 November 2021
Walcha Council	Unmodified	28 October 2021
Walgett Shire Council	Unmodified	30 October 2021
Warren Shire Council	Unmodified	7 October 2021
Warrumbungle Shire Council	Unmodified	8 February 2022
Weddin Shire Council	Unmodified	22 December 2021
Wentworth Shire Council	Unmodified	28 October 2021
Yass Valley Council	Unmodified	29 November 2021

County councils

County council	Type of opinion	Date of audit opinion
Castlereagh Macquarie County Council	Unmodified	28 October 2021
Central Tablelands County Council	Unmodified	15 October 2021
Goldenfields Water County Council	Unmodified	30 September 2021
Hawkesbury River County Council	Unmodified	25 October 2021
New England Weeds Authority	Unmodified	20 October 2021
Riverina Water County Council	Unmodified	13 September 2021
Rous County Council	Unmodified	21 October 2021
Upper Hunter County Council	Unmodified	26 October 2021
Upper Macquarie County Council	Unmodified	13 August 2021

Joint organisations

Joint organisation	Type of opinion	Date of audit opinion
Canberra Region Joint Organisation	Unmodified	29 October 2021
Central NSW Joint Organisation	Unmodified	25 October 2021
Far North West Joint Organisation	Unmodified	14 October 2021
Far South West Joint Organisation	Unmodified	29 October 2021
Hunter Joint Organisation	Unmodified	1 December 2021
Illawarra Shoalhaven Joint Organisation	Unmodified	30 November 2021
Mid North Coast Joint Organisation	Unmodified	22 October 2021
Namoi Joint Organisation	Unmodified	11 October 2021
New England Joint Organisation	Unmodified	20 October 2021
Northern Rivers Joint Organisation	Unmodified	12 November 2021
Orana Joint Organisation	Unmodified	28 October 2021
Riverina and Murray Joint Organisation	Unmodified	18 October 2021
Riverina Joint Organisation	Unmodified	1 September 2021