








# Appendix 5 – Status of audits

Below is a list of local councils, county councils and joint organisations. The list includes a summary of the status of the 2024–25 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 2025*	
Unmodified opinion with an emphasis of matter		Extensions to the statutory deadline (met)	
Modified opinion: Qualified opinion or a disclaimer of opinion		Extensions to the statutory deadline (incomplete)	
		Financial statements not prepared or lodged after extension lapsed.	

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



















## Council classifications

The Audit Office adopted the following methodology when classifying councils in its report

OLG classification	Audit Office classification
Metropolitan	Metropolitan
Regional town/city	Regional
Metropolitan fringe	Metropolitan
Rural	Rural
Large rural	Rural

## 2024–25 audits

### Metropolitan councils

Council	Type of opinion		Date of audit opinion	
Bayside	Unmodified		24 October 2025	
Blacktown City	Unmodified		31 October 2025	
Blue Mountains City	Unmodified		27 October 2025	
Burwood	Unmodified		2 October 2025	
Camden	Unmodified		17 October 2025	
Campbeltown	Unmodified		28 October 2025	
Canterbury-Bankstown	Unmodified		31 October 2025	
Central Coast	Unmodified		23 October 2025	
City of Canada Bay	Unmodified		23 October 2025	

Council	Type of opinion	Date of audit opinion
City of Parramatta	Unmodified	29 October 2025
City of Ryde	Unmodified	22 October 2025
Cumberland City	Unmodified	31 October 2025
Fairfield City	Unmodified	22 October 2025
Georges River	Unmodified	31 October 2025
Hawkesbury City	Unmodified	21 October 2025
Hornsby Shire	Unmodified	1 October 2025
Inner West	Unmodified	30 October 2025
Ku-ring-gai	Unmodified	24 September 2025
Lane Cove Municipal	Unmodified	24 October 2025
Liverpool City	Unmodified	30 October 2025
Mosman Municipal	Unmodified	20 October 2025
North Sydney	Unmodified	15 October 2025
Northern Beaches	Unmodified	21 October 2025
Penrith City	Unmodified	29 October 2025
Randwick City	Unmodified	1 October 2025
Strathfield Municipal	Unmodified	29 October 2025
Sutherland Shire	Unmodified	27 October 2025
The City of Sydney	Unmodified	29 October 2025
The Hills Shire	Unmodified	26 September 2025
The Municipality of Hunters Hill	Unmodified	28 October 2025
Waverley	Unmodified	14 October 2025
Willoughby City	Unmodified	27 October 2025
Wollondilly Shire	Unmodified	30 October 2025
Woollahra Municipal	Unmodified	25 September 2025

## Regional councils

Council	Type of opinion		Date of audit opinion	
Albury City	Unmodified	✓	29 October 2025	✓
Armidale Regional	Unmodified	✓	31 October 2025	✓
Ballina Shire	Unmodified	✓	24 October 2025	✓
Bathurst Regional	Unmodified	✓	14 November 2025	✓
Bega Valley Shire	Unmodified	✓	30 October 2025	✓
Broken Hill City	Unmodified	✓	27 October 2025	✓
Byron Shire	Unmodified	✓	28 November 2025	✓
Cessnock City	Unmodified	✓	28 October 2025	✓
Clarence Valley	Unmodified	✓	22 October 2025	✓
Coffs Harbour City	Unmodified	✓	28 October 2025	✓
Dubbo Regional	Unmodified	✓	31 October 2025	✓
Eurobodalla Shire	Unmodified	✓	31 October 2025	✓
Goulburn Mulwaree	Unmodified	✓	31 October 2025	✓
Griffith City	Unmodified	✓	31 October 2025	✓
Kempsey Shire	Unmodified	✓	31 October 2025	✓
Kiama Municipal	Unmodified	✓	22 October 2025	✓
Lake Macquarie City	Unmodified	✓	29 October 2025	✓
Lismore City	Unmodified	✓	11 December 2025	✓
Lithgow City	Unmodified	✓	31 October 2025	✓
Maitland City	Unmodified	✓	28 October 2025	✓
MidCoast	Unmodified	✓	22 October 2025	✓
Mid-Western Regional	Unmodified	✓	31 October 2025	✓
Newcastle City	Unmodified	✓	31 October 2025	✓
Orange City				!
Port Macquarie-Hastings	Unmodified	✓	24 October 2025	✓
Port Stephens	Unmodified	✓	23 October 2025	✓
Queanbeyan-Palerang Regional	Unmodified	✓	17 November 2025	✓
Richmond Valley	Unmodified	✓	30 October 2025	✓
Shellharbour City	Unmodified	✓	31 October 2025	✓
Shoalhaven City	Unmodified	✓	31 October 2025	✓
Singleton	Unmodified	✓	28 October 2025	✓
Snowy Monaro Regional	Unmodified	✓	29 October 2025	✓
Tamworth Regional	Unmodified	✓	31 October 2025	✓

Council	Type of opinion		Date of audit opinion	
Tweed Shire	Unmodified	✓	24 October 2025	✓
Wagga Wagga City	Unmodified	✓	30 October 2025	✓
Wingecarribee Shire	Unmodified	✓	30 October 2025	✓
Wollongong City	Unmodified	✓	30 October 2025	✓

## Rural councils

Council	Type of opinion		Date of opinion	
Balranald Shire	Unmodified	✓	31 October 2025	✓
Bellingen Shire	Unmodified	✓	22 October 2025	✓
Berrigan Shire	Unmodified	✓	31 October 2025	✓
Bland Shire	Unmodified	✓	30 October 2025	✓
Blayney Shire	Unmodified	✓	8 October 2025	✓
Bogan Shire	Unmodified	✓	29 October 2025	✓
Bourke Shire	Unmodified	✓	29 October 2025	✓
Brewarrina Shire	Unmodified	✓	29 October 2025	✓
Cabonne	Unmodified	✓	30 October 2025	✓
Carrathool Shire	Unmodified	✓	30 October 2025	✓
Central Darling Shire	Unmodified	✓	31 October 2025	✓
Cobar Shire	Unmodified	✓	31 October 2025	✓
Coolamon Shire	Unmodified	✓	27 October 2025	✓
Coonamble Shire	Unmodified	✓	30 October 2025	✓
Cootamundra-Gundagai Regional	Unmodified	✓	5 December 2025	✓
Cowra Shire	Unmodified	✓	30 October 2025	✓
Dungog Shire	Unmodified	✓	11 December 2025	✓
Edward River	Unmodified	✓	31 October 2025	✓
Federation	Unmodified	✓	17 December 2025	✓
Forbes Shire	Unmodified	✓	31 October 2025	✓
Gilgandra Shire	Unmodified	✓	31 October 2025	✓
Glen Innes Severn				!
Greater Hume Shire	Unmodified	✓	31 October 2025	✓
Gunnedah Shire	Unmodified	✓	30 October 2025	✓
Gwydir Shire	Unmodified	✓	20 October 2025	✓
Hay Shire	Unmodified	✓	29 October 2025	✓
Hilltops	Unmodified	✓	31 October 2025	✓

Council	Type of opinion		Date of opinion	
Inverell Shire	Unmodified	✓	31 October 2025	✓
Junee Shire	Unmodified	✓	31 October 2025	✓
Kyogle	Unmodified	✓	31 October 2025	✓
Lachlan Shire				!
Leeton Shire	Unmodified	✓	30 October 2025	✓
Liverpool Plains Shire	Unmodified	✓	30 October 2025	✓
Lockhart Shire	Unmodified	✓	30 October 2025	✓
Moree Plains Shire	Unmodified	✓	30 October 2025	✓
Murray River	Unmodified	✓	29 October 2025	✓
Murrumbidgee	Unmodified	✓	28 November 2025	✓
Muswellbrook Shire	Unmodified	✓	31 October 2025	✓
Nambucca Valley	Unmodified	✓	23 October 2025	✓
Narrabri Shire	Unmodified	✓	12 December 2025	✓
Narrandera Shire	Unmodified	✓	28 October 2025	✓
Narromine Shire	Unmodified	✓	27 October 2025	✓
Oberon	Unmodified	✓	24 October 2025	✓
Parkes Shire	Unmodified	✓	17 October 2025	✓
Snowy Valleys	Unmodified	✓	12 December 2025	✓
Temora Shire	Unmodified	✓	31 October 2025	✓
Tenterfield Shire	Unmodified	✓	22 October 2025	✓
Upper Hunter Shire	Unmodified	✓	30 November 2025	✓
Upper Lachlan Shire	Unmodified	✓	30 October 2025	✓
Uralla Shire	Unmodified	✓	30 October 2025	✓
Walcha	Unmodified	✓	31 October 2025	✓
Walgett Shire	Unmodified	✓	30 October 2025	✓
Warren Shire	Unmodified	✓	30 October 2025	✓
Warrumbungle Shire	Unmodified	✓	30 October 2025	✓
Weddin Shire	Unmodified	✓	31 October 2025	✓
Wentworth Shire	Unmodified	✓	30 October 2025	✓
Yass Valley	Unmodified	✓	31 October 2025	✓

## County councils

County council	Type of opinion		Date of opinion	
Castlereagh Macquarie	Unmodified	✓	29 October 2025	✓
Central Tablelands	Unmodified	✓	14 October 2025	✓
Goldenfields Water	Unmodified	✓	22 October 2025	✓
Hawkesbury River	Unmodified	✓	21 October 2025	✓
Riverina Water	Unmodified	✓	24 October 2025	✓
Rous	Unmodified	✓	24 October 2025	✓
Upper Hunter	Unmodified	✓	30 October 2025	✓
Upper Macquarie	Unmodified	✓	23 October 2025	✓

Note: The New England County Council was dissolved by the Local Government (Dissolution of New England County Council) Proclamation 2025 on 16 June 2025.

## Joint organisations

Joint organisation	Type of opinion		Date of opinion	
Canberra Region	Unmodified	✓	28 November 2025	✓
Central NSW	Unmodified	✓	27 October 2025	✓
Far North West	Unmodified	✓	13 October 2025	✓
Far South West*	Unmodified with an emphasis of matter	—	30 October 2025	✓
Hunter	Unmodified	✓	22 October 2025	✓
Illawarra Shoalhaven	Unmodified	✓	24 October 2025	✓
Mid North Coast	Unmodified	✓	27 October 2025	✓
Namoi*	Unmodified with an emphasis of matter	—	31 October 2025	✓
New England*			Financial statement not prepared	!
Northern Rivers	Unmodified	✓	31 October 2025	✓
Orana*			Financial statement not prepared	!
Riverina and Murray	Unmodified	✓	28 November 2025	✓
Riverina*	Unmodified with an emphasis of matter	—	9 September 2025	✓

\* Joint organisations awaiting dissolution.

## 2023–24 audits

Below is a summary of the status of incomplete 2023–24 financial statement audits, concluded after the Audit Office's 'Local Government 2024' report was tabled on 31 March 2025.

Council/joint organisation	Type of opinion		Date of opinion	
Lachlan Shire	Unmodified	✓	8 October 2025	!