








Appendix four – Status of audits

Below is a summary of the status of the 2022–23 financial statement audits, including the type of audit opinion and the date it was issued.

2022–23 audits

Key

Type of audit opinion		Date of audit opinion	
Unmodified opinion		Financial statements were lodged by the statutory deadline of 31 October 2023	
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		Breached statutory deadline	
		Financial statements not lodged 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	Unmodified		27 October 2023	
Blacktown City	Unmodified		23 November 2023	
Blue Mountains City	Unmodified		27 October 2023	
Burwood	Unmodified		26 October 2023	
Camden	Unmodified		1 December 2023	
Campbelltown	Unmodified		24 October 2023	
Canterbury-Bankstown	Unmodified		30 October 2023	
Central Coast Council	Unmodified		31 October 2023	
City of Canada Bay	Unmodified		30 October 2023	
Cumberland City	Unmodified		25 October 2023	

Council	Type of opinion		Date of audit opinion	
Fairfield City	Unmodified	✓	30 October 2023	✓
Georges River	Unmodified	✓	31 October 2023	✓
Hawkesbury City	Unmodified	✓	31 October 2023	✓
Hornsby Shire	Unmodified	✓	26 October 2023	✓
The Municipality of Hunters Hill	Unmodified	✓	18 October 2023	✓
Inner West	Unmodified	✓	16 October 2023	✓
Ku-ring-gai	Unmodified	✓	22 September 2023	✓
Lane Cove Municipal	Unmodified	✓	26 October 2023	✓
Liverpool City	Unmodified	✓	31 October 2023	✓
Mosman Municipal	Unmodified	✓	26 October 2023	✓
North Sydney	Unmodified	✓	26 October 2023	✓
Northern Beaches	Unmodified	✓	25 October 2023	✓
City of Parramatta	Unmodified	✓	30 October 2023	✓
Penrith City	Unmodified	✓	31 October 2023	✓
Randwick City	Unmodified	✓	4 October 2023	✓
City of Ryde	Unmodified	✓	28 February 2024	⚠
Strathfield Municipal	Unmodified	✓	7 March 2024	⚠
Sutherland Shire	Unmodified	✓	18 October 2023	✓
City of Sydney	Unmodified	✓	30 October 2023	✓
The Hills Shire	Unmodified	✓	30 October 2023	✓
Waverley	Unmodified	✓	26 October 2023	✓
Willoughby City	Unmodified	✓	31 October 2023	✓
Wollondilly Shire	Unmodified	✓	31 October 2023	✓
Woollahra Municipal	Unmodified	✓	10 October 2023	✓

Regional councils

Council	Type of opinion		Date of audit opinion	
Albury City	Unmodified	✓	31 October 2023	✓
Armidale Regional	Unmodified	✓	21 December 2023	⚠
Ballina Shire	Unmodified	✓	27 October 2023	✓
Bathurst Regional	Modified	!	31 October 2023	✓
Bega Valley Shire	Modified	!	31 October 2023	✓
Broken Hill City	Unmodified	✓	25 October 2023	✓
Byron Shire	Unmodified	✓	29 October 2023	✓

Council	Type of opinion		Date of audit opinion	
Cessnock City	Modified	!	20 December 2023	!
Clarence Valley	Modified	!	29 February 2024	✓
Coffs Harbour City	Unmodified	✓	31 October 2023	✓
Dubbo Regional	Unmodified	✓	27 October 2023	✓
Eurobodalla Shire	Unmodified	✓	31 October 2023	✓
Goulburn Mulwaree	Unmodified	✓	20 December 2023	✓
Griffith City	Modified	!	27 November 2023	✓
Kempsey Shire	Modified	!	13 February 2024	✓
Kiama Municipal	--		Financial statements not lodged as at tabling date	!
Lake Macquarie City	Unmodified	✓	20 November 2023	✓
Lismore City	Unmodified	✓	22 December 2023	✓
Lithgow City	Unmodified	✓	21 February 2024	✓
Maitland City	Unmodified	✓	31 October 2023	✓
Mid-Coast	Unmodified	✓	31 October 2023	✓
Mid-Western Regional	Modified	!	31 October 2023	✓
Newcastle City	Unmodified	✓	31 October 2023	✓
Orange City	--		Financial statements not lodged as at tabling date	!
Port Macquarie-Hastings	Unmodified	✓	31 October 2023	✓
Port Stephens	Unmodified	✓	10 October 2023	✓
Queanbeyan-Palerang Regional	Modified	!	30 November 2023	✓
Richmond Valley	Unmodified	✓	18 October 2023	✓
Shellharbour City	Unmodified	✓	30 November 2023	✓
Shoalhaven City	Unmodified	✓	13 December 2023	✓
Singleton	--		Financial statements not lodged as at tabling date	!
Snowy Monaro Regional	Modified	!	19 December 2023	✓
Tamworth Regional	Modified	!	30 November 2023	✓
Tweed Shire	Unmodified	✓	30 October 2023	✓
Wagga Wagga City	Modified	!	30 November 2023	✓
Wingecarribee Shire	Unmodified	✓	31 October 2023	✓
Wollongong City	Unmodified	✓	31 October 2023	✓

Rural councils

Council	Type of opinion		Date of audit opinion	
Balranald Shire	Unmodified	✓	31 October 2023	✓
Bellingen Shire	Modified	!	30 October 2023	✓
Berrigan Shire	Unmodified	✓	30 October 2023	✓
Bland Shire	Modified	!	31 October 2023	✓
Blayney Shire	Unmodified	✓	31 October 2023	✓
Bogan Shire	Unmodified	✓	6 October 2023	✓
Bourke Shire	Unmodified	✓	26 October 2023	✓
Brewarrina Shire	Unmodified	✓	26 October 2023	✓
Cabonne	Modified	!	8 February 2024	✓
Carrathool Shire	Modified	!	31 October 2023	✓
Central Darling Shire	Unmodified	✓	30 November 2023	✓
Cobar Shire	Unmodified	✓	27 October 2023	✓
Coolamon Shire	Modified	!	30 October 2023	✓
Coonamble Shire	Unmodified	✓	31 October 2023	✓
Cootamundra-Gundagai Regional	Modified	!	30 October 2023	✓
Cowra Shire	Unmodified	✓	28 October 2023	✓
Dungog Shire	Modified	!	9 February 2024	✓
Edward River	Modified	!	25 October 2023	✓
Federation	Modified	!	13 December 2023	✓
Forbes Shire	Unmodified	✓	31 October 2023	✓
Gilgandra Shire	Unmodified	✓	27 October 2023	✓
Glen Innes Severn	--		Financial statements not lodged as at tabling date	!
Greater Hume Shire	Modified	!	18 October 2023	✓
Gunnedah Shire	Unmodified	✓	31 October 2023	✓
Gwydir Shire	Unmodified	—	21 December 2023	✓
Hay Shire	Unmodified	✓	31 October 2023	✓
Hilltops	Modified	!	27 February 2024	✓
Inverell Shire	Unmodified	✓	31 October 2023	✓
Junee Shire	Modified	!	24 October 2023	✓
Kyogle	Unmodified	✓	12 December 2023	✓
Lachlan Shire	Modified	!	31 October 2023	✓

Council	Type of opinion		Date of audit opinion	
Leeton Shire	Modified	!	21 February 2024	✓
Liverpool Plains Shire	--		Financial statements not lodged as at tabling date	!
Lockhart Shire	Modified	!	12 December 2023	✓
Moree Plains Shire	Modified	!	16 February 2024	✓
Murray River	Modified	!	31 October 2023	✓
Murrumbidgee	Modified	!	15 December 2023	✓
Muswellbrook Shire	Unmodified	✓	29 February 2024	✓
Nambucca Valley	Unmodified	✓	31 October 2023	✓
Narrabri Shire	--		Financial statements not lodged as at tabling date	!
Narrandera Shire	Unmodified	✓	18 September 2023	✓
Narromine Shire	Unmodified	✓	31 October 2023	✓
Oberon	Unmodified	✓	31 October 2023	✓
Parkes Shire	Unmodified	✓	29 September 2023	✓
Snowy Valleys	Modified	!	31 October 2023	✓
Temora Shire	Modified	!	30 October 2023	✓
Tenterfield Shire	Modified	!	21 December 2023	✓
Upper Hunter Shire	--		Financial statements not lodged as at tabling date	!
Upper Lachlan Shire	Modified	!	28 November 2023	✓
Uralla Shire	Unmodified	✓	24 November 2023	✓
Walcha	Unmodified	✓	31 October 2023	✓
Walgett Shire	Unmodified	✓	28 February 2024	✓
Warren Shire	Unmodified	✓	31 October 2023	✓
Warrumbungle Shire	Modified	!	26 October 2023	✓
Weddin Shire	Modified	!	21 December 2023	✓
Wentworth Shire	Unmodified	✓	30 October 2023	✓
Yass Valley	Modified	!	21 December 2023	✓

County councils

County council	Type of opinion	Date of audit opinion	
Castlereagh Macquarie	Unmodified	31 October 2023	✓
Central Tablelands	Unmodified	24 October 2023	✓
Goldenfields Water	Unmodified	31 October 2023	✓
Hawkesbury River	Unmodified	25 October 2023	✓
New England Weeds Authority	--	Financial statements not lodged as at tabling date	!
Riverina Water	Unmodified	12 October 2023	✓
Rous	Unmodified	24 October 2023	✓
Upper Hunter	Unmodified	18 December 2023	✓
Upper Macquarie	Unmodified	5 September 2023	✓

Joint organisations

Joint organisation	Type of opinion	Date of audit opinion	
Canberra Region	--	Financial statements not lodged as at tabling date	!
Central NSW	Unmodified	26 October 2023	✓
Far North West	Unmodified	20 October 2023	✓
Far South West	Unmodified	26 October 2023	✓
Hunter	Unmodified	31 October 2023	✓
Illawarra Shoalhaven	Unmodified	20 December 2023	✓
Mid North Coast	Unmodified	30 October 2023	✓
Namoi	Unmodified	31 October 2023	✓
New England	Unmodified	19 December 2023	!
Northern Rivers	Unmodified	31 October 2023	✓
Orana	Unmodified	31 October 2023*	✓
Riverina and Murray	Unmodified	31 October 2023	✓
Riverina	Unmodified	30 October 2023	✓

* Audit Opinion issued on 31 October 2023 but not submitted to OLG till 20 November 2023, breaching statutory requirements.