

Modified auditor's opinions and conclusions

2024–25

Agency	Type of modification	Reason for modification
<p>Glen Innes Severn Council</p> <p>General purpose financial statements for the financial years ended 30 June 2023 and 2024</p> <p>Special purpose financial statements for the Council's Declared Business Activities for the years ended 30 June 2023 and 2024</p>	Disclaimer of opinion	<p>The Council implemented a new financial management system on 1 July 2022, which resulted in lost financial data leading to errors in reporting and reconciliations. This and other matters incidental to the implementation were acknowledged in the Statement required by Councillors and Management (the Statement) under section 413(2)(c) of the <i>Local Government Act 1993</i> and the Local Government Code of Accounting Practice and Financial Reporting. The deficiencies in the council's books and records resulted in a disclaimer of the opinion on the Council's 30 June 2023 financial statements.</p> <p>The deficiencies acknowledged by Councillors and Management in their 2023 statements were not rectified and thus continued throughout the 2024 financial year. They were similarly acknowledged in their 2024 Statement. These deficiencies resulted in a disclaimer of the opinion on the Council's 30 June 2024 financial statements.</p>
<p>New England Weeds Authority</p> <p>General purpose financial statements for the financial year ended 30 June 2024</p>	Disclaimer of opinion	<p>In the prior year Council did not maintain adequate books and records to support transactions, balances and disclosures reported in the financial statements. These issues were not rectified and continued into the financial year ended 30 June 2024. As a result, the Administrator and Management were unable to certify in the Statement required by Councillors and Management under section 413(2)(c) of the <i>Local Government Act 1993</i> as to the completeness and reliability of the financial statements taken as a whole for the year ended 30 June 2024.</p> <p>These deficiencies resulted in a disclaimer opinion, as we were unable to obtain sufficient and appropriate evidence or perform alternative procedures to conclude on the completeness and accuracy of the balances and related notes in the Council's 30 June 2024 financial statements.</p>
<p>Moree Plains Shire Council</p> <p>General purpose financial statements for the financial year ended 30 June 2024</p>	Qualified opinion	<p>The Council's underlying books and records were insufficient to appropriately support the accuracy and valuation of road assets as well as the completeness, accuracy and valuation of water supply network and sewerage network assets at 30 June 2023. This created a limitation of scope on the audit, as we were unable to obtain sufficient and appropriate audit evidence to support the opening balances at 1 July 2023. A qualified opinion was issued as we were unable to determine how much of a revaluation increment disclosed within the Statement of Comprehensive Income and the Statement of Changes in Equity at 30 June 2024 was attributable to previous years.</p>
<p>Snowy Valleys Council</p> <p>General purpose financial statements for the financial year ended 30 June 2024</p>	Qualified opinion	<p>The Council neither recognised nor undertook procedures to confirm the completeness, accuracy, existence, condition or value of Rural Fire Service buildings located on land controlled and recognised by the Council. A qualified opinion was issued, as we were unable to obtain sufficient appropriate audit evidence to support the carrying values of these buildings that should be recorded in the Statement of Financial Position and related notes at 30 June 2024. This also impacts the Income Statement and the 'Operating performance' and 'Own source operating revenue' ratios.</p>
<p>Stornaway Pty Limited</p>	Qualified opinion	<p>The 30 June 2024 financial year is the first year the Company prepared financial statements under the <i>Government Sector Finance Act 2018</i>. The prior year comparative information for the year ended 30 June</p>

General purpose financial statements for the financial year ended 30 June 2024

2023 was unaudited. Certain historical records of the Company related to their taxation balances could not be located. A qualified opinion was issued, as we were unable to obtain sufficient appropriate audit evidence over certain taxation balances and disclosures a at 1 July 2023 and 30 June 2024.

Wentworth Park Sporting Complex Land Manager
General purpose financial statements for the financial year ended 30 June 2024

Qualified opinion

In the Statement by the Accountable Authority, the Land Manager certified they were unable to provide sufficient and appropriate evidence to support the recognition of the loans in the Statement of Financial Position as at 30 June 2024. A qualified opinion was issued, as we were unable to support the existence, measurement and classification of non-current loans within 'Non interest bearing liabilities' within the Statement of Financial Position as at 30 June 2024.
