

Appendix five – Councils received qualified audit opinions

No.	Council	Qualification
1	Greater Hume Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
2	Leeton Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
3	Wagga Wagga City Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
4	Lockhart Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
5	Temora Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
6	Mid-Western Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
7	Sutherland Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
8	Junee Shire Council	Non-recognition of rural firefighting equipment and buildings on council controlled land (and no evidence to support fair value)
9	Coolamon Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
10	Blayney Shire Council	Non recognition of rural firefighting equipment (and evidence to support fair value exceeds materiality set for the audit)
11	Federation Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
12	Bellingen Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
13	Carrathool Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
14	Bathurst Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
15	Cessnock City Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
16	Tweed Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
17	Kempsey Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
18	Murrumbidgee Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
19	Wollondilly Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)

No.	Council	Qualification
20	Lachlan Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
21	Snowy Valleys Council	Non-recognition of rural firefighting equipment and buildings on council controlled land (and no evidence to support fair value)
22	Bland Shire Council	Non-recognition of rural firefighting equipment and buildings (and no evidence to support fair value) and Council determined to remove rural firefighting equipment from financial statements
23	Forbes Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
24	Tamworth Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
25	Snowy Monaro Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
26	Tenterfield Shire Council	Non recognition of rural firefighting equipment and buildings on council controlled land (and evidence to support fair value exceeds materiality set for the audit)
27	Byron Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
28	Warrumbungle Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value) and Council determined to remove rural firefighting equipment from financial statements
29	Moree Plains Shire Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
30	Queanbeyan-Palerang Regional Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
31	Murray River Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)
32	Cabonne Council	Non-recognition of rural firefighting equipment (and no evidence to support fair value)