

# G. Local government entities for which we will not issue opinions

The Auditor-General will not issue audit opinions for the following public sector entities for the 2021–22 financial year, because they have not produced a financial report.

**Figure G1**  
**Entities for which no opinions are issued**

Entity	Parent entity	Reason
<b>Controlled entities</b>		
Brisbane Tolling Pty Ltd	Brisbane City Council	Dormant
BrisDev Trust	Brisbane City Council	Wound up
CBIC Allara Pty Ltd	Brisbane City Council	Dormant
City Super Pty Ltd	Brisbane City Council	Wound up
OC Invest Pty Ltd	Brisbane City Council	Dormant
Riverfestival Brisbane Pty Ltd	Brisbane City Council	Dormant
CBIC Investment Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Dormant
CBIC Valley Heart Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Dormant
Cairns Art Gallery Foundation Limited	Cairns Regional Council	No longer a public sector entity <sup>1</sup>
Cairns Regional Art Gallery Trust	Cairns Regional Council	No longer a public sector entity <sup>1</sup>
HOTA Services Gold Coast Pty Ltd	HOTA Gold Coast Pty Ltd	Non-reporting <sup>2</sup>
IA Foundation Ltd	Ipswich City Council	Dormant
YSB Pty Ltd	Invest Logan Pty Ltd	Wound up
Artspace Mackay Foundation	Mackay Regional Council	Wound up
Artspace Mackay Foundation Ltd	Mackay Regional Council	Wound up
Mundalbe Enterprises Ltd	Mornington Shire Council	Wound up
Outback @ Isa Pty Ltd	Mount Isa City Council	Dormant
Palm Island Community Company Limited	Palm Island Aboriginal Shire Council	No longer a public sector entity <sup>3</sup>
Palm Island Economic Development Corporation Pty Ltd	Palm Island Aboriginal Shire Council	Dormant
Redheart Pty Ltd	Redland City Council	Dormant
Cleveland Plaza Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>4</sup>
Redland Developments Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>4</sup>
RIC Toondah Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>4</sup>
Sunshine Coast Events Centre Pty Ltd	Sunshine Coast Regional Council	Non-reporting <sup>5</sup>
Toowoomba and Surat Basin Enterprise Development Fund Limited	Toowoomba and Surat Basin Enterprise Pty Ltd	Dormant
Empire Theatres Foundation Ltd	Toowoomba Regional Council	Dormant
NQ Spark Pty Ltd	Townsville City Council	Non-reporting <sup>6</sup>

Entity	Parent entity	Reason
Whitsunday Coast Airport and Infrastructure Pty Ltd	Whitsunday Regional Council	Dormant
Winton Community Association Inc	Winton Shire Council	Dormant
<b>Jointly controlled entities</b>		
Brisbane Festival Limited	Major Brisbane Festivals Pty Ltd	Dormant
QPG Shared Services Support Centres Joint Venture	Local Government Association of Queensland Ltd	Dormant <sup>7</sup>
LG Cloud Pty Ltd	Local Government Association of Queensland Ltd	Wound up
LG Disaster Recovery Services Pty Ltd	Local Government Association of Queensland Ltd	Wound up
Local Buy Pty Ltd	Local Government Association of Queensland Ltd	Dormant
Prevwood Pty Ltd	Local Government Association of Queensland Ltd	Dormant <sup>7</sup>
Queensland Partnerships Group (LG Shared Services) Pty Ltd	Local Government Association of Queensland Ltd	Dormant <sup>7</sup>
South West Queensland Local Government Association	Multiple entities	Dormant <sup>8</sup>

## Notes:

- <sup>1</sup> Cairns Art Gallery Foundation Limited and Cairns Regional Art Gallery Trust ceased being controlled entities of Cairns Regional Council.
- <sup>2</sup> The transactions of HOTA Services Gold Coast Pty Ltd have been consolidated in the financial statements of HOTA Gold Coast Pty Ltd.
- <sup>3</sup> Palm Island Community Company Limited ceased being a controlled entity of Palm Island Aboriginal Council.
- <sup>4</sup> The transactions of Cleveland Plaza Pty Ltd, Redland Developments Pty Ltd, and RIC Toondah Pty Ltd have been consolidated in the financial statements of Redland Investment Corporation Pty Ltd.
- <sup>5</sup> The transactions of Sunshine Coast Events Centre Pty Ltd have been consolidated into the financial statements of Sunshine Coast Regional Council.
- <sup>6</sup> NQ Spark Pty Ltd was established in May 2022. The company will prepare its financial statements for the period 1 May 2022 to 30 June 2023. Its transactions for the 2021–22 financial year were consolidated into Townsville City Council.
- <sup>7</sup> QPG Shared Services Support Centres Joint Venture has been deregistered on 23 February 2023. Prevwood Pty Ltd and Queensland Partnerships Group (LG Shared Services) Pty Ltd are in the process of being deregistered.
- <sup>8</sup> Following the creation of South West Queensland Regional Organisation of Councils, South West Queensland Local Government Association is no longer operating and is in the process of being wound up.

Source: Queensland Audit Office.

