

## H. 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 2022–23 financial year, because they have not produced a financial report.

**Figure H1**  
Entities for which no opinions are issued

Entity	Parent entity	Reason
<b>Controlled entities</b>		
Brisbane Tolling Pty Ltd	Brisbane City Council	Dormant
CBIC Allara Pty Ltd	Brisbane City Council	Dormant
OC Invest Pty Ltd	Brisbane City Council	Dormant
Oxley Creek Transformation Pty Ltd	Brisbane City Council	Wound up <sup>1</sup>
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
Central Highlands (Qld) Housing Company Limited	Central Highlands Regional Council	Non-reporting <sup>2</sup>
Rattler Railway Company Ltd	Gympie Regional Council (previously)	Non-reporting <sup>3</sup>
HOTA Services Gold Coast Pty Ltd	HOTA Gold Coast Pty Ltd	Non-reporting <sup>4</sup>
IA Foundation Ltd	Ipswich City Council	Dormant
Ipswich City Enterprises Investments Pty Ltd	Ipswich City Council	Wound up <sup>5</sup>
Ipswich City Enterprises Pty Ltd	Ipswich City Council	Wound up <sup>5</sup>
Outback @ Isa Pty Ltd	Mount Isa City Council	Dormant
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>6</sup>
Redland Developments Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>6</sup>
RIC Toondah Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>6</sup>
Toowoomba and Surat Basin Enterprise Development Fund Limited	Toowoomba and Surat Basin Enterprise Pty Ltd	Dormant
Empire Theatre Projects Pty Ltd	Toowoomba Regional Council	Wound up <sup>7</sup>
Empire Theatres Foundation Ltd	Toowoomba Regional Council	Dormant
Jondaryan Woolshed Pty Ltd	Toowoomba Regional Council	Wound up <sup>7</sup>
Whitsunday Coast Airport and Infrastructure Pty Ltd	Whitsunday Regional Council	Dormant
Winton Community Association Inc	Winton Shire Council	Dormant

Entity	Parent entity	Reason
<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	Wound up <sup>8</sup>
Local Buy Pty Ltd	Local Government Association of Queensland Ltd	Dormant
Prevwood Pty Ltd	Local Government Association of Queensland Ltd	Wound up <sup>8</sup>
Queensland Partnerships Group (LG Shared Services) Pty Ltd	Local Government Association of Queensland Ltd	Wound up <sup>8</sup>
South West Queensland Local Government Association	Multiple entities	Wound up <sup>9</sup>
South West Regional Economic Development Association	Multiple entities	Wound up <sup>9</sup>

**Notes:**

- <sup>1</sup> Oxley Creek Transformation Pty Ltd was de-registered on 3 March 2023.
- <sup>2</sup> The directors of Central Highlands (Qld) Housing Company Limited agreed to enter into voluntary liquidation on 12 September 2023, meaning from this date the entity was no longer controlled by Central Highlands Regional Council. The company will be deregistered 12 December 2023.
- <sup>3</sup> Rattler Railway Company Ltd ceased being a controlled entity of council at 30 June 2023 due to a constitutional change.
- <sup>4</sup> The transactions of HOTA Services Gold Coast Pty Ltd have been consolidated in the financial statements of HOTA Gold Coast Pty Ltd.
- <sup>5</sup> Ipswich City Enterprises Investments Pty Ltd and Ipswich City Enterprises Pty Ltd were de-registered on 2 July 2023.
- <sup>6</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>7</sup> Empire Theatre Projects Pty Ltd and Jondaryan Woolshed Pty Ltd were de-registered on 23 November 2021 and 31 July 2022 respectively.
- <sup>8</sup> QPG Shared Services Support Centres Joint Venture and Queensland Partnerships Group (LG Shared Services) Pty Ltd were deregistered on 23 February 2023. Following this, Prevwood Pty Ltd was de-registered on the 2 July 2023.
- <sup>9</sup> South West Queensland Local Government Association and South West Regional Economic Development Association were wound up and replaced by the South West Queensland Regional Organisation of Councils Inc.

Source: Queensland Audit Office.

