

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 2024–25 financial year, because they have not produced a financial report.

Figure H1
Entities for which no opinions are issued

Entity	Parent entity	Reason
Controlled entities		
Brisbane Tolling Pty Ltd	Brisbane City Council	Dormant
Riverfestival Brisbane Pty Ltd	Brisbane City Council	Dormant
OC Invest Pty Ltd	Brisbane Sustainability Agency Pty Ltd	Dormant
CBIC Allara Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Dormant ²
CBIC Investment Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Dormant
HOTA Services Gold Coast Pty Ltd	Council of the City of Gold Coast	Non-reporting
Placemakers Gold Coast	Council of the City of Gold Coast	Wound up ⁵
HOTA Services Gold Coast Pty Ltd	HOTA Gold Coast Pty Ltd	Non-reporting ¹
IA Foundation Ltd	Ipswich City Council	Dormant
Invest Logan Pty Ltd	Logan City Council	Wound up ⁴
Millovate Pty Ltd	Moreton Bay Regional City Council	Wound up ⁶
Outback @ Isa Pty Ltd	Mount Isa City Council	Dormant
Palm Island Economic Development Corporation Pty Ltd	Palm Island Aboriginal Shire Council	Dormant
Cleveland Plaza Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting ³
RIC Toondah Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting ³
Toowoomba and Surat Basin Enterprise Development Fund Limited	Toowoomba and Surat Basin Enterprise Pty Ltd	Dormant
Winton Community Association Inc	Winton Shire Council	Dormant
Jointly controlled entities		
Local Buy Pty Ltd	Local Government Association of Queensland Ltd	Dormant
Western Queensland Local Government Association	Local Government Association of Queensland Ltd	Dormant ⁷
Brisbane Festival Limited	Major Brisbane Festivals Pty Ltd	Wound up ⁸

Notes:

¹ The transactions of HOTA Services Gold Coast Pty Ltd have been consolidated in the financial statements of HOTA Gold Coast Pty Ltd.

² The transactions of CBIC Allara Pty Ltd have been consolidated in the financial statements of City of Brisbane Investment Corporation Pty Ltd.

³ The transactions of Cleveland Plaza Pty Ltd and RIC Toondah Pty Ltd have been consolidated in the financial statements of Redland Investment Corporation Pty Ltd.

⁴ Invest Logan Pty Ltd was deregistered on 21 April 2025.

⁵ Placemakers Gold Coast was deregistered on 7 April 2025.

⁶ Millovate Pty Ltd ceased operating activities on 27 September 2024 and transferred to Moreton Bay City Council on 14 October 2024.

⁷ On 27 June 2024 a members' resolution to wind up Western Queensland Local Government Association was passed. The final cash disbursement was made its member councils on 28 June 2024; there have been no transactions in 2024–25.

⁸ Brisbane Festival Limited was deregistered on 15 October 2023.

