## 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 2020–21 financial year, as they have not produced a financial report.

Figure G1 Entities for which no opinions are issued

Entity	Parent entity	Reason
	Controlled entities	
Brisbane Tolling Pty Ltd	Brisbane City Council	Dormant
City Super Pty Ltd	Brisbane City Council	Dormant
OC Invest Pty Ltd	Brisbane City Council	Dormant
Riverfestival Brisbane Pty Ltd	Brisbane City Council	Dormant
BrisDev Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Wound up
CBIC Investments 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	Dormant
Broadbeach Alliance Limited	Council of the City of Gold Coast	Wound up
Connecting Southern Gold Coast Ltd	Council of the City of Gold Coast	Wound up
Surfers Paradise Alliance Ltd	Council of the City of Gold Coast	Wound up
IA Foundation Ltd	Ipswich City Council	Dormant
Ipswich City Properties Pty Ltd	Ipswich City Council	Wound up
YSB Pty Ltd	Invest Logan Pty Ltd	Dormant
Artspace Mackay Foundation Ltd	Mackay Regional Council	Dormant
Mundalbe Enterprises Ltd	Mornington Shire Council	Dormant
Outback @ Isa Pty Ltd	Mount Isa City Council	Dormant
Palm Island Economic Development Corporation Pty Ltd	Palm Island Aboriginal Council	Dormant
Redheart Pty Ltd	Redland City Council	Dormant
Cleveland Plaza Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>1</sup>
Redland Developments Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>1</sup>
RIC Toondah Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>1</sup>
Sunshine Coast Events Centre Pty Ltd	Sunshine Coast Regional Council	Non-reporting <sup>2</sup>
Tablelands Regional Council Enterprises Pty Ltd	Tablelands Regional Council	Wound up
Toowoomba and Surat Basin Enterprise Development Fund Limited	Toowoomba and Surat Basin Enterprise Pty Ltd	Dormant

Entity	Parent entity	Reason	
Whitsunday Coast Airport and Infrastructure Pty Ltd	Whitsunday Regional Council	Dormant	
Winton Community Association Inc	Winton Shire Council	Dormant	
Jointly controlled entities			
Brisbane Festival Limited	Major Brisbane Festivals Pty Ltd	Dormant	
LG Cloud Pty Ltd	Local Government Association of Queensland Ltd	Dormant	
LG Disaster Recovery Services Pty Ltd	Local Government Association of Queensland Ltd	Dormant	
Local Buy Pty Ltd	Local Government Association of Queensland Ltd	Dormant	
Prevwood Pty Ltd	Local Government Association of Queensland Ltd	Non-reporting <sup>3</sup>	
Queensland Partnerships Group (LG Shared Services) Pty Ltd	Local Government Association of Queensland Ltd	Dormant	
Toondah Harbour	Multiple entities	Non-reporting	

## Notes:

Source: Queensland Audit Office.



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

The transactions of Sunshine Coast Events Centre Pty Ltd have been consolidated into the financial statements of Sunshine Coast Regional Council.

The transactions of Prevwood Pty Ltd have been consolidated in the financial statements of the Local Government Association of Queensland Ltd. Prevwood Pty Ltd also ceased trading on 23 June 2021.