

D. Queensland local governments by category

Councils vary widely in their size and location and in the range of community services they provide. To enable better comparison, we group them into the six segments the Local Government Association of Queensland used in its 2013 report *Factors Impacting Local Government Financial Sustainability: A Council Segment Approach*: Coastal, Indigenous, Resources, Rural/Regional, Rural/Remote, and South East Queensland (SEQ) councils.

This table summarises the number and type of entities that produced financial statements for this year compared with last year, by segment. The 41 local government entities for which we will not issue an opinion (as listed in Appendix G) are not included in Figure D1.

Figure D1
Summary of types of entities per segment for the local government sector

Segment	Types of entities	2019	2018
Coastal	Councils	15	15
	Entities they control	7	7
Indigenous	Councils	17	17
	Entities they control	4	3
Resources	Councils	15	15
	Entities they control	6	6
Rural/Regional	Councils	9	9
	Entities they control	1	1
Rural/Remote	Councils	13	13
	Entities they control	2	2
South East Queensland	Councils	8	8
	Entities they control	32	33
Other	Jointly controlled entities	26	28
	Audited by arrangement	0	3
Total	Councils	77	77
	Entities they control	52	52
	Jointly controlled entities	26	28
	Audited by arrangement	0	3
Total		155	160

Source: Queensland Audit Office.

