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 2019–20 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	Dormant
CBIC Valley Heart Pty Ltd	City of Brisbane Investment Corporation Pty Ltd	Dormant
Cairns Art Gallery Foundation Limited	Cairns Regional Council	Dormant
IA Foundation Ltd	Ipswich City Council	Dormant
Ipswich Arts Foundation	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
Cleveland Plaza Pty Ltd	Redland City Council	Non-reporting
Redheart Pty Ltd	Redland City Council	Dormant
Redland Developments Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting
RIC Toondah Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting

Entity	Parent entity	Reason
Sunshine Coast Events Centre Pty Ltd	Sunshine Coast Regional Council	Non-reporting
Tablelands Regional Council Enterprises Pty Ltd	Tablelands Regional Council	Non-reporting
Whitsunday Coast Airport and Infrastructure Pty Ltd	Whitsunday Regional Council	Dormant
Winton Community Association Inc	Winton Shire Council	Dormant
Wugu Nyambil Limited ¹	Yarrabah Aboriginal Shire Council	No longer a public sector entity
	Jointly controlled entities	
DDS Unit Trust	Local Government Association of Queensland Ltd	Wound up
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
Local Partnerships Services Pty Ltd	Local Government Association of Queensland Ltd	Wound up
Northern Australia Services Pty Ltd	Local Government Association of Queensland Ltd	Wound up
Northern Australia Services Unit Trust	Local Government Association of Queensland Ltd	Wound up
Prevwood Pty Ltd	Local Government Association of Queensland Ltd	Non-reporting
Queensland Partnerships Group (LG Shared Services) Pty Ltd	Local Government Association of Queensland Ltd	Dormant
Resolute Information Technology Pty Ltd	Local Government Association of Queensland Ltd	Wound up
Toondah Harbour	Multiple entities	Non-reporting

Note: 1 This entity ceased to be a public sector entity during the 2019–20 financial year.

Source: Queensland Audit Office.