

# 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 2023–24 financial year, because they have not produced a financial report.

**Figure G1**  
**Entities for which no opinions are issued**

Entity	Parent entity	Reason
<b>Controlled entities</b>		
Brisbane Tolling Pty Ltd	Brisbane City Council	Dormant
OC Invest Pty Ltd	Brisbane Sustainability Agency Pty Ltd	Dormant
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
HOTA Services Gold Coast Pty Ltd	HOTA Gold Coast Pty Ltd	Non-reporting <sup>1</sup>
IA Foundation Ltd	Ipswich City Council	Dormant
Mackay Region Enterprises Pty Ltd	Mackay Regional Council	Wound up <sup>2</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	Wound up <sup>3</sup>
Cleveland Plaza Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>4</sup>
RIC Toondah Pty Ltd	Redland Investment Corporation Pty Ltd	Non-reporting <sup>4</sup>
Toowoomba and Surat Basin Enterprise Development Fund Limited	Toowoomba and Surat Basin Enterprise Pty Ltd	Dormant
Empire Theatres Foundation Ltd	Toowoomba Regional Council	Dormant
Whitsunday Coast Airport and Infrastructure Pty Ltd	Whitsunday Regional Council	Wound up <sup>5</sup>
Winton Community Association Inc	Winton Shire Council	Dormant
<b>Jointly controlled entities</b>		
Brisbane Festival Limited	Major Brisbane Festivals Pty Ltd	Dormant
Local Buy Pty Ltd	Local Government Association of Queensland Ltd	Dormant

Notes:

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

<sup>2</sup> Mackay Region Enterprises Pty Ltd was deregistered in January 2024.

<sup>3</sup> In a general meeting on 19 June 2024, Redland City Council agreed to direct Redheart Pty Ltd directors to voluntarily deregister the company. The council says that this will have no operational impact on the council's quarrying activities. The company was de-registered on 2 October 2024.

<sup>4</sup> 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.

<sup>5</sup> Whitsunday Coast Airport and Infrastructure Pty Ltd was deregistered on 7 August 2022.

Source: Queensland Audit Office.

