



**Queensland Government**

Department of **Local Government,  
Sport and Recreation**

**Distribution:**

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☐ Manager, Finance  
☐ Accountant

**Service Delivery Division**

**6 August 2008**

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## **Local Government Bulletin**

### **Jointly Controlled Public Sector Entities of Local Governments**

#### ***Purpose***

The purpose of this Bulletin is to remind local governments that the Minister for Local Government is required to advise both the State Treasurer and the Auditor-General of Queensland when a new controlled entity, or jointly controlled public sector entity is established in his portfolio.

In order for the Minister to fulfil this obligation, local governments are required to advise the Minister whenever they become associated with a jointly controlled public sector entity.

#### ***Background***

In June 2001, amendments to the *Financial Administration and Audit Act 1977* (FA&A Act) resulted in a revised and wider definition of a public sector entity. For local governments, an entity which is jointly controlled by two or more local governments, or by a local government(s) and another public sector entity(s), is now defined as a Queensland public sector entity and is subject to audit by the Auditor-General.

Section 75 of the FA&A Act requires the Minister to advise the Treasurer and the Auditor-General of any public sector entities which have been either established or becomes or is abolished in his portfolio and satisfy the “control” definition as set out in section 5A of the FA&A Act and the Australian Accounting Standards.

“Control”, in this context, means “the capacity of an entity to dominate decision-making, directly or indirectly, in relation to the financial and operating policies of another entity so as to enable that other entity to operate with it in pursuing the objectives of the controlling entity”.

“Entity”, in this context, means any legal, administrative or fiduciary arrangement, organisational structure or other party (including a person) having the capacity to deploy scarce resources in order to achieve objectives.

An entity's constitution or enabling legislation may assist local governments to decide if the entity is a jointly controlled public sector entity.

## **Overview**

### **Reporting Entity Status**

Where a public sector entity does not directly have funds or financial transactions because, for example, its funds and transactions are managed by a nominated local government, then that public sector entity may not prepare financial statements. These public sector entities may be non-reporting entities.

### **Current Register**

The two attached lists show the status of those local government controlled entities and jointly controlled public sector entities advised to the Department of Local Government, Sport and Recreation by local governments as at 31 July 2008.

Attachment A lists the "controlled entities" which are controlled by only one local government in each case.

Attachment B lists the "jointly controlled public sector entities" which in each case is jointly controlled by two or more local governments, or by a local government(s) and another public sector entity(s).

### **Request**

Local governments are requested to review Attachments A and B, and to advise the Minister, as soon as possible, of any entity they are associated with that satisfies the definition of public sector entity that is not shown on Attachment A or B. The Minister should also be advised if the entity is a reporting entity or a non-reporting entity, or an entity which has ceased to exist and the applicable date.

The auditors of local governments may be able to assist local governments to decide if an entity not already mentioned on Attachment A or B is a public sector entity.

### **Further information**

Any further enquiries on this matter should be addressed to Samantha Amos, Principal Project Officer, Service Delivery Division, Phone: 07 3225 8647, Fax: 07 3225 1350, [samantha.amos@dlgpsr.qld.gov.au](mailto:samantha.amos@dlgpsr.qld.gov.au). The Department's postal address is PO Box 15031, City East, Queensland 4002.

All recent Local Government Bulletins issued by the Department are available on our website at [www.lgp.qld.gov.au/lgbulletins](http://www.lgp.qld.gov.au/lgbulletins). You can also subscribe free of charge on the Department's website to receive Bulletins by email.

**Peta Jamieson**  
**A/Executive Director**  
**Service Delivery Division**

## **Attachment A - Controlled Entities (as at 31/07/2008)**

Barambah Community Services Ltd  
Biggenden Medical Centre Pty Ltd  
Biggenden Medical Trust  
Boonah and District Art Gallery and Library Trust  
Boonah and District Performing Arts Centre Trust  
Brisbane Arts Trust  
Brisbane Bitumen Pty Ltd  
Brisbane City Enterprises Pty Ltd  
Brisbane Environment Trust  
Brisbane Marketing Pty Ltd  
Brisbane Powerhouse Pty Ltd  
brisbane.com Pty Ltd (non-reporting entity)  
Broadbeach Alliance Ltd  
Burdekin Cultural Complex Board Inc  
Cairns Regional Gallery Limited  
Caloundra City Enterprises Pty Ltd  
Castra Retirement Home Ltd  
Charleville COSMOS Centre Limited  
Citipac International Pty Ltd  
City of Brisbane Arts & Environment Ltd (trustee for Brisbane Arts Trust and Brisbane Environment Trust)  
City of Brisbane Investment Corporation Pty Ltd (formerly City of Brisbane Airport Corporation Pty Ltd)  
City Super Pty Ltd  
Empire Theatres Foundation  
Empire Theatres Pty Ltd  
Gatton Indoor Equestrian Centre Pty Ltd  
Gladstone Entertainment Centre Association Inc  
Gold Coast Arts Centre Pty Ltd  
Gold Coast City Council Insurance Company Ltd  
Hervey Bay (Community Fund) Pty Ltd  
Hervey Bay (Cultural Fund) Pty Ltd  
Ipswich Arts Foundation  
Ipswich Arts Foundation Trust  
Ipswich City Enterprises Investments Pty Ltd  
Ipswich City Enterprises Pty Ltd (dormant)  
Kingaroy Private Hospital Limited  
Kronosaurus Korner Board Inc  
Noosa Community Tourism Board Limited  
Nuffield Pty Ltd (non-reporting entity)  
Organics Reclaimed Pty Ltd  
ourbrisbane.com Pty Ltd (non-reporting entity)  
Outback @ Isa Pty Ltd  
Quad Park Corporation Pty Ltd  
Redheart Pty Ltd (non-reporting entity)  
Riverfestival Brisbane Pty Ltd  
Rockele Pty Ltd  
Rodeo Capital Pty Ltd  
Services Queensland Partnership  
Skilltrain Pty Ltd (non-reporting entity)  
South East Queensland (Gold Coast) Desalination Company Pty Ltd  
Sunshine Coast Events Centre Pty Ltd  
The Brolga Theatre Board Inc.  
The Bulloo Enterprises Trust  
Trade Coast Land Pty Ltd  
Waltzing Matilda Centre Ltd  
Warwick Shire Tourism and Events Pty Ltd  
WBBROC Project Management Pty Ltd  
Wide Bay Water  
Widelinx Pty Ltd (non-reporting entity)

## **Attachment B**

### **Jointly Controlled Public Sector Entities of Local Governments** **(as at 31 July 2008)**

#### **Local Government Associations**

Local Government Association of Queensland Inc  
Bundaberg District Local Government Association  
Central Queensland Local Government Association Inc  
Darling Downs Local Government Association Inc  
North Burnett District Local Government Association  
North Queensland Local Government Association  
South Burnett Local Government Association  
South West Queensland Local Government Association  
Urban Local Government Association of Queensland  
Western Queensland Local Government Association  
Wide Bay South Burnett District Local Government Association

#### **The ROCs**

Border Regional Organisation of Councils (operates in NSW)  
Central Highlands Regional Organisation of Councils (non-reporting entity)  
Council of Mayors (South East Queensland)  
Darling Downs Regional Organisation of Councils  
Far North Queensland Regional Organisation of Councils  
Health and Environment Regional Organisation of Councils (non-reporting entity)  
Maranoa and District Regional Organisation of Councils Inc.  
Northern Sub Regional Organisation of Councils  
Regional Organisation of Councils Cape York  
Rockhampton and District Regional Organisation of Councils (non-reporting entity)  
South East Queensland Regional Organisation of Councils  
South Regional Organisation of Councils  
Sunshine Coast Regional Organisation of Councils (non-reporting entity)  
Western Downs Regional Organisation of Councils  
Western Sub Regional Organisation of Councils  
Whitsunday Hinterland and Mackay Bowen Regional Organisation of Councils Inc  
Wide Bay Burnett Regional Organisation of Councils (non-reporting entity)

#### **Development Organisations**

Advance Cairns Limited  
Burnett Inland Economic Development Organisation  
Central Highlands Development Corporation Limited  
Central Western Queensland Remote Area Planning and Development Board  
Cooloola Regional Development Bureau Inc  
Gulf Savannah Development Incorporated  
Remote Area Planning and Development Board

#### **Others**

Database Development Services Pty Ltd  
Local Buy Pty Ltd  
Local Government Workcare  
Mission Beach Marine Facilities Joint Board  
Moreton Bay Waterways and Catchment Partnership  
Moreton Bay Taskforce  
Northern Skills Alliance Incorporated  
Port Curtis Alliance of Councils (non-reporting entity)  
Queensland Local Government Mutual Liability Pool  
Resolute Information Technology Pty Ltd  
Surfers Paradise Alliance Limited  
Townsville Breakwater Entertainment Centre Joint Venture  
Townsville & Thuringowa Cemetery Trust