



Appendix four –Timeliness of financial reporting and audit reporting

Agencies	Timeliness of financial reporting and audit reporting			Management letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat*
Finance, Services and Innovation cluster								
Department of Finance, Services and Innovation	✓	✓	✓	--	17	11	28	7
Board of Surveying and Spatial Information of NSW	N/A	✓	✓	--	--	--	--	--
Building Professionals Board	N/A	✓	✓	--	1	1	2	--
Fair Trading Administration Corporation	N/A	✓	✓	--	--	--	--	--
Financial Counselling Trust Fund	N/A	✓	✓	--	1	1	2	1
Luna Park Reserve Trust	✓	✓	✓	--	--	--	--	--
Mine Subsidence Board	✓	✓	✓	--	--	--	--	--
NSW Architects Registration Board	✓	✓	✓	--	--	--	--	--
NSW Government Telecommunications Authority	✓	✓	✓	--	1	5	6	1
Place Management NSW	✓	✓	✓	--	1	1	2	--
Property NSW	✓	✓	✓	1	4	3	8	3
Rental Bond Board	✓	✓	✓	--	1	3	4	1
Service NSW	✓	✓	✓	--	3	1	4	1
State Archives and Records Authority of New South Wales	✓	✓	✓	--	3	2	5	1
State Insurance Regulatory Authority	✓	✓	✓	--	3	1	4	1
Teacher Housing Authority of NSW	✓	✓	✓	--	1	--	1	--
Waste Assets Management Corporation	✓	✓	✓	--	--	--	--	--

Agencies	Timeliness of financial reporting and audit reporting			Management letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat ¹
Premier and Cabinet cluster								
Department of Premier and Cabinet	✓	✓	✓	--	2	4	6	1
Barangaroo Delivery Authority	✓	✓	✓	--	3	--	3	--
Independent Commission Against Corruption	✓	✓	✓	--	--	2	2	1
Independent Pricing and Regulatory Tribunal	✓	✓	✓	--	1	1	2	--
Infrastructure NSW	✓	✓	✓	--	--	3	3	--
Natural Resources Commission	N/A	✓	✓	--	--	--	--	--
New South Wales Electoral Commission	!	✓	✓	--	4	5	9	1
Ombudsman's Office	✓	✓	✓	--	--	3	3	1
Parliamentary Counsel's Office	✓	✓	✓	--	1	1	2	1
Public Service Commission	✓	✓	✓	--	--	3	3	--
Sesquicentenary of Responsible Government Trust Fund	N/A	✓	✓	--	--	--	--	--
UrbanGrowth NSW Development Corporation	✓	✓	✓	--	2	1	3	--
The Treasury cluster								
The Treasury	✓	✓	✓	--	4	2	6	3
Alpha Distribution Ministerial Holding Corporation	N/A	✓	✓	--	--	--	--	--
Building Insurers' Guarantee Corporation	✓	✓	✓	--	--	--	--	--
Buroba Pty Ltd	#	#	#	--	--	--	--	--
Cobbora Holding Company Pty Limited	✓	✓	!	--	--	--	--	--
Crown Employees (NSW Fire Brigades Firefighting Staff	#	#	#	--	--	--	--	--

Agencies	Timeliness of financial reporting and audit reporting			Management letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat [†]
Death and Disability) Superannuation Fund								
Crown Entity	✓	✓	✓	--	--	--	--	--
EIF Pty Limited	#	#	#	--	--	--	--	--
Electricity Assets Ministerial Holding Corporation	✓	✓	✓	--	--	--	--	--
Electricity Retained Interest Corporation - Ausgrid	N/A	✓	✓	--	--	--	--	--
Sixteen controlled entities of the Electricity Retained Interest Corporation - Ausgrid	N/A	! ²	2					
Electricity Retained Interest Corporation - Endeavour	N/A	✓	3	--	--	--	--	--
Sixteen controlled entities of the Electricity Retained Interest Corporation - Endeavour	N/A	! ²	2					
Electricity Transmission Ministerial Holding Corporation	✓	✓	! ⁴	--	--	--	--	--
Energy Industries Superannuation Scheme Pool A	#	#	#	--	--	--	--	--
Energy Industries Superannuation Scheme Pool B	#	#	#	--	--	--	--	--
Energy Industries Superannuation Scheme Pty Limited	#	#	#	--	--	--	--	--
Energy Investment Fund	#	#	#	--	--	--	--	--
Epsilon Distribution Ministerial Holding Corporation Pty Ltd	^	^	^	--	--	--	--	--
ERIC Alpha Holdings Pty Ltd	N/A	✓	✓	--	--	--	--	--
ERIC Epsilon Holdings Pty Ltd	N/A	✓	✓	--	--	--	--	--

Agencies	Timeliness of financial reporting and audit reporting			Management letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat ¹
Generator Property Management Pty Ltd	✓	✓	✓	--	3	1	4	--
Insurance and Care NSW	✓	✓	✓	--	7	9	16	1
Liability Management Ministerial Corporation	✓	✓	✓	--	--	--	--	--
Lifetime Care and Support Authority of NSW	✓	✓	✓	--	--	--	--	--
Local Government Superannuation Scheme Pty Ltd	#	#	#	--	--	--	--	--
Long Service Corporation	✓	✓	✓	--	--	--	--	--
Macquarie University Professorial Superannuation Scheme	#	#	#	--	--	--	--	--
Ministerial Holding Corporation	N/A	✓	✓	--	--	--	--	--
New South Wales Treasury Corporation	✓	✓	✓	--	--	3	3	--
NSW Fire Brigades Superannuation Pty Ltd	#	#	#	--	--	--	--	--
NSW Self Insurance Corporation	✓	✓	✓	--	--	--	--	--
Parliamentary Contributory Superannuation Fund	#	#	#	--	--	--	--	--
Port Botany Lessor Pty Limited	✓	✓	✓	--	--	--	--	--
Port Kembla Lessor Pty Limited	✓	✓	✓	--	--	--	--	--
Port of Newcastle Lessor Pty Limited	✓	✓	✓	--	--	--	--	--
Ports Assets Ministerial Holding Corporation	✓	✓	✓	--	--	--	--	--
SAS Trustee Corporation	✓	✓	✓	--	--	1	1	--

Agencies	Timeliness of financial reporting and audit reporting			Management letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat [*]
Sporting Injuries Compensation Authority	✓	✓	✓	--	--	--	--	--
State Rail Authorities Residual Holding Corporation	N/A	✓	✓	--	--	--	--	--
SAS Trustee Corporation Pooled Fund	#	#	#	--	4	3	7	2
Trustees of the Parliamentary Contributory Superannuation Fund	#	#	#	--	--	--	--	--
University of Sydney Professorial Superannuation System	#	#	#	--	--	--	--	--
Valley Commerce Pty Limited	#	#	#	--	--	--	--	--
Workers' Compensation (Dust Diseases) Authority	✓	✓	✓	--	--	--	--	--
Workers Compensation Nominal Insurer	✓	✓	✓	--	--	--	--	--

! Statutory financial reporting deadline was not met.

✓ Statutory financial reporting deadline was met.

Note: Agencies in bold are considered both material for whole-of-government purposes and are controlled by the NSW Government.

N/A Agency not required to complete early close procedures.

* Repeat management letter findings have been classified within the 'High', 'Moderate' and 'Low' columns and form part of the total.

Agency is a prescribed or request audit and is not subject to statutory financial reporting deadlines.

^ Epsilon Distribution Ministerial Holding Corporation Pty Ltd was incorporated on 14 June 2017 and will prepare its first set of financial statements for the period ending 30 June 2018.

1 The audit opinion for Cobbora Holding Company Pty Limited was not signed by the due date as the Statement by the Directors could not be certified until the Board meeting, which was held on 27 October 2017.

2 The financial statements of 16 subsidiaries of both the Electricity Retained Interest Corporation – Ausgrid (ERIC-A) and Electricity Retained Interest Corporation – Endeavour (ERIC-E) were reported on a consolidated basis as part of the ERIC-A and ERIC-E group financial statements. The Directors advise that all material financial and non-financial information pertaining to the subsidiaries has been captured as part of the audited consolidated ERIC-A and ERIC-E parent and Holding Co. financial statements.

3 The Electricity Retained Interest Corporation – Endeavour certification was signed on 27 September before the statutory deadline, but the audit opinion was signed seven business days later on 9 October 2017.

4 The audit opinion for the Electricity Transmission Ministerial Holding Corporation was not signed by the due date because of a delay receiving the signed certification from the agency head required by the *Public Finance and Audit Act 1983*.