



Appendix three – Timeliness of financial and audit reporting

Cluster agencies	Timeliness of financial reporting and audit reporting			Management Letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat
Principle department/Lead agency								
Ministry of Health	✓	✓	✓	--	6	4	10	7
Local health districts and specialty health networks								
Central Coast [#]	✓	✓	✓	--	2	1	3	3
Far West [#]	✓	✓	✓	--	2	1	3	--
Hunter New England [#]	✓	✓	✓	--	1	2	3	1
Illawarra Shoalhaven [#]	✓	✓	✓	--	1	3	4	--
Justice Health and Forensic Mental Health [#]	✓	✓	✓	--	--	--	--	--
Mid North Coast [#]	✓	✓	✓	--	1	1	2	1
Murrumbidgee [#]	✓	✓	✓	--	2	1	3	1
Nepean Blue Mountains [#]	✓	✓	✓	--	4	--	4	--
Northern NSW [#]	✓	✓	✓	--	4	1	5	2
Northern Sydney [#]	✓	✓	✓	--	3	--	3	2
South Eastern Sydney [#]	✓	✓	✓	--	4	9	13	5
South Western Sydney [#]	✓	✓	✓	--	--	2	2	--
Southern NSW [#]	✓	✓	✓	--	2	1	3	1
Sydney [#]	✓	✓	✓	--	1	3	4	1
Sydney Children's Hospitals [#]	✓	✓	✓	--	3	1	4	--
Western NSW [#]	✓	✓	✓	--	4	--	4	--
Western Sydney [#]	✓	✓	✓	--	4	1	5	--

Cluster agencies	Timeliness of financial reporting and audit reporting			Management Letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat
Pillar agencies								
Agency for Clinical Innovation [#]	✓	✓	✓	--	--	3	3	--
Bureau of Health Information [#]	✓	✓	✓	--	1	1	2	--
Cancer Institute NSW [#]	✓	✓	✓	--	--	--	--	--
Clinical Excellence Commission [#]	✓	✓	✓	--	1	2	3	--
Health Education and Training Institute [#]	✓	✓	✓	--	1	3	4	--
Shared statewide services								
Health Administration Corporation [^]	✓	✓	✓	--	4	16	20	1
Other controlled health entities								
Albury Base Hospital	✓	✓	✓	--	--	--	--	--
Albury Wodonga Health Employment Division	✓	✓	✓	--	--	--	--	--
Graythwaite Charitable Trust	✓	✓	✓	--	--	--	--	--
Other entities in the cluster								
Health Care Complaints Commission [#]	✓	✓	✓	--	1	3	4	--
Mental Health Commission of NSW [#]	✓	✓	✓	--	--	1	1	--
NSW Health Foundation	✓	✓	! ¹	--	--	--	--	--

Cluster agencies	Timeliness of financial reporting and audit reporting			Management Letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat
Health Professional Councils:	--	--	--	--	4	7	11	4
• Aboriginal and Torres Strait Islander Health Practice Council	N/A	✓	✓	--	--	--	--	--
• Chinese Medicine Council	N/A	✓	✓	--	--	--	--	--
• Chiropractic Council	N/A	✓	✓	--	--	--	--	--
• Dental Council	N/A	✓	✓	--	--	--	--	--
• Medical Council	N/A	✓	✓	--	--	--	--	--
• Medical Radiation Practice Council	N/A	✓	✓	--	--	--	--	--
• Nursing and Midwifery Council	N/A	✓	✓	--	--	--	--	--
• Occupational Therapy Council	N/A	✓	✓	--	--	--	--	--
• Optometry Council	N/A	✓	✓	--	--	--	--	--
• Osteopathy Council	N/A	✓	✓	--	--	--	--	--
• Pharmacy Council	N/A	✓	✓	--	--	--	--	--
• Physiotherapy Council	N/A	✓	✓	--	--	--	--	--
• Podiatry Council	N/A	✓	✓	--	--	--	--	--
• Psychology Council	N/A	✓	✓	--	--	--	--	--

! Statutory financial reporting deadline was not met.

✓ Statutory financial reporting deadline was met.

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

Each entity controls a special purpose service entity or staff agency that prepares separate financial statements.

^ Controls four special purpose service entities that prepare separate financial statements.

1 The audit opinion for the NSW Health Foundation 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*.

Source: Early Close Procedures Letters, Client Service Reports, Independent Auditor's Reports and Management Letters issued by the Audit Office.