



Appendix five – Timeliness of financial reporting

Cluster agencies	Timeliness of financial reporting			Management Letter Findings			
Principal Department	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Repeat^
Department of Planning and Environment	✓	✓	✓	--	3	7	2
Planning agencies							
Corporation Sole 'Minister Administering the Environment Planning and Assessment Act 1979'	✓	✓	✓	--	1	3	2
Greater Sydney Commission	✓	✓	✓	--	--	1	--
Hunter Development Corporation	✓	✓	✓	--	--	--	--
Central Coast Regional Development Corporation	✓	✓	✓	--	--	--	--
Landcom trading as UrbanGrowth NSW	✓	✓	✓	--	--	5	1
Ministerial Development Corporation	na	✓	✓	--	1	--	--
Environment and Heritage agencies							
Office of the Environment and Heritage	✓	✓	✓	1	10	8	5
Corporation Sole 'Minister Administering the Heritage Act 1977'	✓	✓	✓	1	2	1	--
Environmental Trust	✓	✓	✓	1	1	1	--
Environment Protection Authority	✓	✓	✓	1	1	5	--
Environment Protection Authority Staff Agency	✓	✓	✓	--	--	--	--
Centennial Park and Moore Park Trust	✓	✓	✓	--	6	3	--
Royal Botanic Gardens and Domain Trust	✓	✓	✓	--	4	2	--
Jenolan Caves Reserve Trust	na	✓	!	--	15	3	5
Taronga Conservation Society Australia	✓	✓	✓	--	2	1	--

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Western Sydney Parklands Trust	✔	✔	✔	--	--	--	--
Parramatta Park Trust	✔	✔	✔	--	--	--	--
Gaagal Wanggaan (South Beach) Board of Management*	Na	✔	!	#	#	#	#
Mutawintji Board of Management*	na	✔	!	#	#	#	#
Worimi Conservation Board of Management*	na	✔	!	#	#	#	#
Gulaga National Park Board of Management*	na	✔	!	#	#	#	#
Biamanga National Park Board of Management*	na	✔	!	#	#	#	#
Mt Grenfell Historic Site Board of Management*	na	✔	!	#	#	#	#
Arts and Culture agencies							
Art Gallery of New South Wales Trust	✔	✔	✔	--	2	4	1
Art Gallery of New South Wales Trust Staff Agency	✔	✔	✔	--	--	--	--
The Australian Institute of Asian Culture and Visual Arts Limited	✔	✔	✔	--	--	--	--
Australian Museum Trust	✔	✔	✔	1	5	--	2
Australian Museum Trust Staff Agency	✔	✔	✔	--	--	--	--
Library Council of New South Wales	✔	✔	✔	--	2	3	--
Library Council of New South Wales Staff Agency	✔	✔	✔	--	--	--	--
State Library of New South Wales Foundation	✔	✔	✔	--	--	--	--
Sydney Opera House Trust	✔	✔	✔	--	3	2	2
Sydney Opera House Trust Staff Agency	✔	✔	✔	--	--	--	--

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Trustees of the Museum of Applied Arts and Sciences	✔	✔	✔	--	--	3	1
Trustees of the Museum of Applied Arts and Sciences Staff Agency	✔	✔	✔	--	--	--	--
Historic Houses Trust of New South Wales	✔	✔	✔	--	1	3	--
Foundation for the Historic Houses Trust of New South Wales	✔	✔	✔	--	--	--	--
Foundation for the Historic Houses Trust of New South Wales Limited	✔	✔	✔	--	--	--	--
Energy and Utilities agencies							
Essential Energy	✔	✔	✔	--	3	2	--
Hunter Water Corporation	✔	✔	✔	--	1	--	--
Sydney Water Corporation	✔	✔	✔	--	5	1	--
Coal Innovation Fund	na	✔	✔	--	--	--	--
Local Government agencies							
Office of Local Government	✔	✔	✔	--	--	2	1
Lord Howe Island Board	✔	✔	✔	--	1	2	1



Statutory financial reporting deadline was not met.



Statutory financial reporting deadline was met.

na Agency not required to complete early close procedures

Audit of 2016–17 financial statements still in progress at the date of this report

* OEH provided a proforma of the Boards' financial statements for audit review before year end.

^ Repeat issues are included in the High, Moderate or Low Management Letter Findings.