



Appendix four – Timeliness of financial reporting and audit reporting

Agencies	Timeliness of financial reporting		
	Early close procedures	Financial statements	Audit report
Principal Department			
Department of Finance, Services and Innovation	✓	✓	✓
Agencies related to the Department			
Board of Surveying and Spatial Information of NSW	✓	✓	✓
Building Professionals Board	✓	✓	✓
Financial Counselling Trust Fund	✓	✓	✓
Long Service Corporation	✓	✓	✓
Luna Park Reserve Trust	✓	✓	✓
Mine Subsidence Board	✓	✓	✓
NSW Architects Registration Board	✓	✓	✓
NSW Government Telecommunications Authority	✓	✓	✓
Place Management NSW	✓	✓	✓
Property NSW	✓	✓	✓
Rental Bond Board	✓	✓	✓
Service NSW	✓	✓	✓
State Archives and Records Authority of New South Wales	✓	✓	✓
State Insurance Regulatory Authority	✓	✓	✓
Teacher Housing Authority of NSW	✓	✓	✓
Waste Assets Management Corporation	✓	✓	✓
Principal Department			
Department of Premier and Cabinet	✓	✓	✓
Agencies related to the Department			
Barangaroo Delivery Authority	✓	✓	✓
Barangaroo Delivery Authority (Staff Agency)	✓	✓	✓
Independent Commission Against Corruption	✓	✓	✓
Independent Pricing and Regulatory Tribunal	✓	✓	✓
Independent Pricing and Regulatory Tribunal (Staff Agency)	✓	✓	✓
Infrastructure NSW	✓	✓	✓

Timeliness of financial reporting

Agencies	Early close procedures	Financial statements	Audit report
Infrastructure NSW (Staff Agency)	✓	✓	✓
Natural Resources Commission	✓	✓	✓
Natural Resources Commission (Staff Agency)	✓	✓	✓
New South Wales Electoral Commission	✓	✓	✓
New South Wales Electoral Commission (Staff Agency)	✓	✓	✓
Ombudsman's Office	✓	✓	✓
Parliamentary Counsel's Office	✓	✓	✓
Public Service Commission	✓	✓	✓
Sesquicentenary of Responsible Government Trust Fund	✓	✓	✓
UrbanGrowth NSW Development Corporation	✓	✓	✓
UrbanGrowth NSW Development Corporation (Staff Agency)	✓	✓	✓
Principal Department			
The Treasury	✓	✓	! ₂
Agencies related to the Department			
Alpha Distribution Ministerial Holding Corporation	✓	✓	! ₂
Building Insurers' Guarantee Corporation	✓	✓	✓
Buroba Pty Ltd	#	#	#
Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund	#	#	#
Crown Entity	✓	✓	! ₂
EIF Pty Limited	#	#	#
Electricity Assets Ministerial Holding Corporation	✓	✓	! ₃
Electricity Retained Interest Corporation - Ausgrid	✓	✓	! ₂
Twenty-four controlled entities of the Electricity Retained Interest Corporation - Ausgrid	1	! ₁	1
Electricity Retained Interest Corporation - Endeavour	✓	✓	✓
Twenty-four controlled entities of the Electricity Retained Interest Corporation - Endeavour	1	! ₁	1
Electricity Transmission Ministerial Holding Corporation	✓	✓	! ₃
Energy Industries Superannuation Scheme Pool A	#	#	#
Energy Industries Superannuation Scheme Pool B	#	#	#
Energy Industries Superannuation Scheme Pty Limited	#	#	#
Energy Investment Fund	#	#	#

Timeliness of financial reporting

Agencies	Early close procedures	Financial statements	Audit report
Epsilon Distribution Ministerial Holding Corporation Pty Ltd	✓	✓	! 3
ERIC Alpha Holdings Pty Ltd	✓	✓	! 2
ERIC Epsilon Holdings Pty Ltd	✓	✓	✓
Generator Property Management Pty Ltd	✓	✓	✓
ICNSW Australian Equities Fund	#	#	#
ICNSW International Equities Fund	#	#	#
ICNSW International Equities Fund (Hedged)	#	#	#
Insurance and Care NSW	✓	✓	✓
Insurer's Guarantee Fund Investment Trust	#	#	#
Liability Management Ministerial Corporation	✓	✓	✓
Lifetime Care and Support Authority of NSW	✓	✓	✓
Local Government Superannuation Scheme Pty Ltd	#	#	#
Long Service Corporation Investment Fund	#	#	#
Macquarie University Professorial Superannuation Scheme	#	#	#
Ministerial Holding Corporation	✓	✓	! 2
New South Wales Treasury Corporation	✓	✓	✓
NSW Fire Brigades Superannuation Pty Ltd	#	#	#
NSW Generations (Community Services and Facilities) Fund	^	^	^
NSW Generations (Debt Retirement) Fund	^	^	^
NSW Infrastructure Future Fund	#	#	#
NSW Self Insurance Corporation	✓	✓	✓
Parliamentary Contributory Superannuation Fund	#	#	#
Parliamentary Contributory Superannuation Fund (Trustees)	#	#	#
Parliamentary Contributory Superannuation Fund Investment Trust	#	#	#
Port Botany Lessor Pty Limited	✓	✓	✓
Port Kembla Lessor Pty Limited	✓	✓	✓
Port of Newcastle Lessor Pty Limited	✓	✓	✓
Ports Assets Ministerial Holding Corporation	✓	✓	✓
Roads Residual Interest Pty Ltd	^	^	^
SAS Trustee Corporation (Staff Agency)	✓	✓	✓
SAS Trustee Corporation	✓	✓	✓
SAS Trustee Corporation Pooled Fund	#	#	#

Timeliness of financial reporting

Agencies	Early close procedures	Financial statements	Audit report
Social and Affordable Housing NSW Investment Trust	#	#	#
Sporting Injuries Compensation Authority	✓	✓	✓
State Rail Authorities Residual Holding Corporation	✓	✓	✓
TCorpIM Alternative Risk Premia Fund	#	#	#
TCorpIM Australian Bond Fund	#	#	#
TCorpIM Australian Inflation Linked Bond Fund	#	#	#
TCorpIM Australian Share Fund	#	#	#
TCorpIM Bank Loan Fund	#	#	#
TCorpIM Cash Fund	#	#	#
TCorpIM Cyclical Growth Australian Share Fund	#	#	#
TCorpIM Cyclical Growth International Share Fund	#	#	#
TCorpIM Direct Infrastructure Fund A	#	#	#
TCorpIM Direct Investment Fund B	#	#	#
TCorpIM Direct Investment Fund C	#	#	#
TCorpIM Direct Investment Fund D	#	#	#
TCorpIM Direct Investment Fund E	#	#	#
TCorpIM Downside Protection Australian Share Fund	#	#	#
TCorpIM Downside Protection International Share Fund	#	#	#
TCorpIM Emerging Market Debt Fund	#	#	#
TCorpIM Emerging Market Share Fund	#	#	#
TCorpIM Global Credit Fund	#	#	#
TCorpIM High Yield Fund	#	#	#
TCorpIM Indexed Australian Share Fund	#	#	#
TCorpIM Indexed International Share (Unhedged) Fund	#	#	#
TCorpIM International Share (Hedged) Fund	#	#	#
TCorpIM International Share (Unhedged) Fund	#	#	#
TCorpIM Liquidity Cash Fund	#	#	#
TCorpIM Listed Property Fund	#	#	#
TCorpIM Long Term Growth Fund	#	#	#
TCorpIM Medium Term Growth Fund	#	#	#
TCorpIM Multi-Asset Class Fund	#	#	#
TCorpIM Small Cap Australian Share Fund	#	#	#
TCorpIM Specialist Emerging Market Share Fund	#	#	#
TCorpIM Strategic Cash Fund	#	#	#
TCorpIM Unlisted Infrastructure Fund	#	#	#
TCorpIM Unlisted Property Fund	#	#	#
Treasury Managed Fund Investment Portfolio	#	#	#

Timeliness of financial reporting

Agencies	Early close procedures	Financial statements	Audit report
University of Sydney Professorial Superannuation System	#	#	#
Valley Commerce Pty Limited	#	#	#
Workers' Compensation (Dust Diseases) Authority	✓	✓	✓
Workers Compensation Nominal Insurer	✓	✓	✓
Key	✓ Statutory reporting deadline was met	! Statutory reporting deadline was not 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.

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

^ NSW Generations (Community Services and Facilities) Fund, NSW Generations (Debt Retirement) Fund and Roads Residual Interest Pty Ltd will prepare their first set of financial statements for the period ending 30 June 2019.

1 The financial statements of 24 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 financial statement 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.

2 The audit was not completed within the statutory timeframe due to delays in receiving the signed certification from the agency head, which is required before an audit opinion can be issued.

3 The audit was not completed within the statutory timeframe due to other delays to the audit.