



Appendix three: Cluster agencies - 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
Principal department/Lead agency								
Ministry of Health	✓	✓	✓	--	14	4	18	6
Local health districts and specialty health networks								
Central Coast [#]	✓	✓	✓	--	2	--	2	2
Far West [#]	✓	✓	✓	--	2	--	2	--
Hunter New England [#]	✓	✓	✓	--	3	3	6	2
Illawarra Shoalhaven [#]	✓	✓	✓	--	2	1	3	2
Justice Health and Forensic Mental Health [#]	✓	✓	✓	--	--	--	--	--
Mid North Coast [#]	✓	✓	! ¹	--	1	1	2	2
Murrumbidgee [#]	✓	✓	✓	--	2	2	4	--
Nepean Blue Mountains [#]	✓	✓	✓	--	3	--	3	--
Northern NSW [#]	✓	✓	✓	--	2	2	4	--
Northern Sydney [#]	✓	✓	✓	--	2	--	2	2
South Eastern Sydney [#]	✓	✓	✓	1	2	6	9	4
South Western Sydney [#]	✓	✓	✓	--	2	1	3	1
Southern NSW [#]	✓	✓	✓	--	2	--	2	--
Sydney [#]	✓	✓	✓	--	--	2	2	--
The Sydney Children's Hospital Network [#]	✓	✓	✓	1	1	2	4	--
Western NSW [#]	✓	✓	✓	--	2	--	2	1
Western Sydney [#]	✓	✓	✓	--	--	--	--	--
Pillar agencies								
Agency for Clinical Innovation [#]	✓	✓	✓	--	--	1	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
Bureau of Health Information [#]	✓	✓	✓	--	--	--	--	--
Cancer Institute NSW [#]	✓	✓	✓	--	--	1	1	--
Clinical Excellence Commission [#]	✓	✓	✓	--	--	--	--	--
Health Education and Training Institute [#]	✓	✓	✓	--	--	1	1	--
Shared state-wide services								
Health Administration Corporation [^]	✓	✓	✓	--	7	9	16	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 [#]	! ₂	✓	✓	--	--	4	4	2
Mental Health Commission of NSW [#]	✓	✓	✓	--	2	--	2	--
NSW Health Foundation	✓	✓	✓	--	--	--	--	--
Health Professional Councils:	--	--	--	--	--	4	4	2
• 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	✓	✓	--	--	--	--	--

Cluster agencies	Timeliness of financial reporting and audit reporting			Management letter findings				
	Early close procedures	Financial statements	Audit report	High	Moderate	Low	Total	Repeat
• 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	✓	✓	--	--	--	--	--
• Paramedics Council	N/A	✓	✓	--	--	--	--	--
• Pharmacy Council	N/A	✓	✓	--	--	--	--	--
• Physiotherapy Council	N/A	✓	✓	--	--	--	--	--
• Podiatry Council	N/A	✓	✓	--	--	--	--	--
• Psychology Council	N/A	✓	✓	--	--	--	--	--
Key	✓	Statutory financial reporting deadline or agreed date was met		!	Statutory financial reporting deadline or agreed date was not 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 report for the Mid North Coast Local Health District was signed late due to delays receiving the Management Representation Letter.

2 The early close financial statements for Health Care Complaints Commission was not submitted on due date.

Source: Early close procedures letters, Client service reports, Independent auditor's reports and Management letters issued by the Audit Office.