



Appendix four – Timeliness of financial reporting

Cluster agencies	Timeliness of financial reporting		
	Early close procedures	Financial statements	Audit report
Principal department			
Department of Industry	✓	✓	! ₁
Other agencies			
Agricultural Scientific Collections Trust	#	#	#
Belgenny Farm Agricultural Heritage Centre Trust	#	#	#
Border Fence Maintenance Board	N/A	✓	✓
C B Alexander Foundation	#	#	#
Cemeteries and Crematoria NSW	✓	✓	! ₂
Dam Safety Committee	✓	✓	! ₂
Destination NSW	✓	✓	✓
Destination NSW Staff Agency	✓	✓	✓
Forestry Corporation of NSW	✓	✓	✓
Greyhound Welfare and Integrity Commission	✓	✓	! ₁
Office of the Greyhound Welfare and Integrity Commission	✓	✓	! ₁
Independent Liquor and Gaming Authority	✓	✓	! ₁
Land Administration Ministerial Corporation	✓	✓	! ₃
Local Land Services	✓	✓	✓
Local Land Services Staff Agency	✓	✓	✓
Natural Resources Access Regulator	N/A	✓	! ₃
New South Wales Rural Assistance Authority	✓	✓	✓
NSW Food Authority	✓	✓	! ₁
NSW Ovine Johne's Disease Transaction Based Contribution Scheme	#	#	#
Rice Marketing Board for the State of New South Wales	N/A	✓	! ₂
Trustees of the Farrer Memorial Research Scholarship Fund	#	#	#
Veterinary Practitioners Board	N/A	✓	✓

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
Water Administration Ministerial Corporation	✓	✓	! 4
Wentworth Park Sporting Complex Trust	N/A	✓	! 1
Wine Grapes Marketing Board	N/A	✓	✓
Special deposit accounts			
Fisheries Trust Fund	#	#	#
Game and Pest Management Trust Fund	#	#	#
Jobs for NSW Fund	#	#	#
Crown Reserves Improvement Fund	#	#	#
Responsible Gambling Fund	#	#	#
Skills			
NSW Skills Board	✓	✓	! 2
Technical and Further Education Commission	✓	✓	! 1
TAFE Commission (Senior Executives) Staff Agency	✓	✓	! 1
Land manager (formerly Reserve Trust)			
Rookwood Necropolis Land Manager	N/A	!	✓
NSW Crown Holiday Parks Land Manager	✓	✓	✓
Rookwood General Cemeteries Reserve Land Manager	N/A	!	! 1
Northern Metropolitan Cemeteries Land Manager	na	na	na
Southern Metropolitan Cemeteries Land Manager	na	na	na
Catholic Metropolitan Cemeteries Land Manager	na	na	na
Sports and recreation			
Office of Sport	✓	✓	✓
Sydney Cricket and Sports Ground Trust	N/A	✓	✓
Venues NSW	✓	✓	✓
State Sporting Venues Authority	✓	✓	✓
Sydney Olympic Park Authority	✓	✓	✓
Combat Sports Authority of NSW	N/A	✓	! 1
New South Wales Institute of Sport	✓	✓	✓
New South Wales Institute of Sport Staff Agency	✓	✓	✓

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
Water			
Cobar Water Board			1
Water NSW			



Statutory financial reporting deadline was met.



Statutory financial reporting deadline was not met.

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

na These agencies did not submit financial statements for audit by the Auditor-General, please see 3.3 Annual work program.

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

1 Delays occurred in resolving issues arising during the final phase of the audit and/or obtaining sufficient appropriate audit evidence to conclude on the financial statements.

2 Engagement Closing Reports were issued before the statutory reporting deadline however certification of the financial statements and transmittal to the Audit Office did not occur until after the statutory reporting deadline.

3 The audit for this agency is still ongoing.

4 Water Administration Ministerial Corporation presented unsigned financial statements. The audits from 2011 to 2018 are outstanding due to insufficient supporting records.