



Appendix five – Timeliness of financial reporting

Cluster agencies	Timeliness of financial reporting		
	Early close procedures	Financial statements	Audit report
Principal department			
Department of Planning and Environment	✓	✓	✓
Planning agencies			
Greater Sydney Commission	✓	✓	✓
Planning Ministerial Corporation	✓	✓	✓
Central Coast Regional Development Corporation	✓	✓	✓
Ministerial Development Corporation	N/A	✓	✓
Hunter Development Corporation	✓	✓	✓
Landcom trading as Urban Growth NSW	✓	✓	✓
Arts and culture agencies			
Art Gallery of NSW Trust	✓	✓	✓
Art Gallery of NSW Foundation	N/A	✓	✓
Art Gallery of NSW Trust Staff Agency	✓	✓	✓
The Australian Institute of Asian Culture and Visual Arts Limited	✓	✓	✓
Brett Whiteley Foundation	N/A	✓	✓
Trustees of the Museum of Applied Arts and Sciences	✓	✓	✓
Trustees of the Museum of Applied Arts and Sciences Staff Agency	✓	✓	✓
Australian Museum Trust	✓	✓	✓
Australian Museum Trust Staff Agency	✓	✓	✓
Sydney Opera House Trust	✓	✓	✓
Sydney Opera House Trust Staff Agency	✓	✓	✓
Historic Houses Trust of New South Wales	✓	✓	✓
Foundation for Historic Houses Trust of New South Wales	N/A	✓	✓
Foundation for Historic Houses Trust New South Wales Limited	N/A	✓	✓
Library Council of NSW	✓	✓	✓
Library Council NSW of Staff Agency	✓	✓	✓
State Library of NSW Foundation	✓	✓	✓

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
National Art School*	N/A	✓	✓
Energy and utilities			
Essential Energy	✓	✓	✓
Hunter Water Corporation	✓	✓	✓
Sydney Water Corporation	✓	✓	✓
Coal Innovation Fund	N/A	✓	✓
Environment and heritage agencies			
Office of the Environment and Heritage	✓	✓	✓
Biamanga National Park Board of Management	N/A	✓	✓
Gulaga National Park Board of Management	N/A	✓	✓
Gaagal Wanggaan (South Beach) Board of Management	N/A	✓	✓
Mutawintji Board of Management	N/A	✓	✓
Mt Grenfell Historic Site Board of Management	N/A	✓	✓
Worimi Conservation Board of Management	N/A	✓	✓
Corporation Sole ' <i>Minister Administering the Heritage Act 1977</i> '	✓	✓	✓
Biodiversity Conservation Trust	✓	✓	✓
Taronga Conservation Society Australia	✓	✓	✓
Jenolan Caves Reserve Trust [#]	N/A	✓	!
Western Sydney Parklands Trust	✓	✓	✓
Parramatta Parkland Trust	✓	✓	✓
Environment Protection Authority	✓	✓	✓
Environment Protection Authority Staff Agency	✓	✓	✓
Environmental Trust	✓	✓	✓
Royal Botanic Gardens and Domain Trust [#]	✓	✓	!
Centennial Park and Moore Park Trust	✓	✓	✓
Local government agencies			
Office of Local Government	✓	✓	✓
Lord Howe Island Board*	✓	✓	✓
Key	✓	!	Statutory reporting deadline was not met

The delays in finalising the financial audit were due to asset valuation issues. These are discussed in Section 2.3.

* National Art School's latest audited financial statements are for the year ended 31 December 2017.

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