

Appendix one – Timeliness of financial reporting by agency

The table below shows the timeliness of financial reporting for cluster agencies.

Cluster agencies	Timeliness of financial reporting		
	Early close procedures	Financial statements	Audit report
Customer Service cluster			
Department of Customer Service (incl. Revenue NSW) - cluster lead	✓	✓	✓
Board of Surveying and Spatial Information	✓	✓	✓
Building Professionals Board	✓	✓	✓
Financial Counselling Trust Fund	✓	✓	✓
Greyhound Welfare and Integrity Commission	✓	✓	✓
Independent Liquor and Gaming Authority	✓	✓	✓
Independent Pricing and Regulatory Tribunal	✓	✓	✓
Information and Privacy Commission NSW	✓	✓	✓
New South Wales Government Telecommunications Authority	✓	✓	✓
NSW Architects Registration Board	✓	✓	✓
Rental Bond Board	✓	✓	✓
Responsible Gambling Fund	#	#	#
Service NSW	✓	✓	✓
State Insurance and Regulatory Authority	✓	✓	✓
Premier and Cabinet cluster			
Department of Premier and Cabinet - cluster lead	✓	✓	✓
Aboriginal Affairs NSW	✓	✓	✓
Art Gallery of New South Wales Foundation	✓	✓	✓ ₁
Art Gallery of New South Wales Trust	✓	✓	✓ ₁
Australian Museum Trust	✓	✓	✓
Barangaroo Delivery Authority ^{^^}	✓	✓	✓
Corporation Sole "Minister Administering the Heritage Act 1977"	#	#	#
Foundation for the Historic Houses Trust of New South Wales	✓	✓	✓
Foundation for the Historic Houses Trust of New South Wales Limited	✓	✓	✓
Greater Sydney Commission	✓	✓	✓

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
Greater Sydney Commission (Staff Agency)	✓	✓	✓
Historic Houses Trust of New South Wales	✓	✓	✓
Independent Commission Against Corruption	✓	✓	✓
Infrastructure NSW	✓	✓	✓
Library Council of New South Wales	✓	✓	✓
Library Council of New South Wales (Staff Agency)	✓	✓	✓
National Art School	^	✓	✓
New South Wales Electoral Commission	✓	✓	✓
Office of Environment and Heritage	✓	✓	✓
Ombudsman's Office	✓	✓	✓
Parliamentary Counsel's Office	✓	✓	✓
Public Service Commission	✓	✓	✓
Sesquicentenary of Responsible Government Trust Fund	✓	✓	✓
State Archives and Records Authority of New South Wales	✓	✓	✓
State Library of New South Wales Foundation	✓	✓	✓
Sydney Opera House Trust	✓	✓	✓
The Australian Institute of Asian Culture and Visual Arts Limited (VisAsia)	✓	✓	✓ ₁
The Brett Whiteley Foundation	✓	✓	✓
Trustees of the Museum of Applied Arts and Sciences	✓	✓	✓
UrbanGrowth NSW Development Corporation ^{^^}	✓	✓	✓
Treasury cluster			
The Treasury - cluster lead	✓	✓	✓
Alpha Distribution Ministerial Holding Corporation	✓	✓	✓
Building Insurers' Guarantee Corporation	✓	✓	✓
Buroba Pty Ltd	*	*	*
Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund (Fund)	#	#	#
Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund (Trustee)	#	#	#
Crown Entity (the Crown)	✓	✓	✓
Destination NSW	✓	✓	✓
EIF Pty Limited	#	#	#
Electricity Assets Ministerial Holding Corporation	✓	✓	✓
Electricity Retained Interest Corporation - Ausgrid	✓	✓	✓

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
Twenty-four controlled entities of the Electricity Retained Interest Corporation - Ausgrid	2	 2	2
Electricity Retained Interest Corporation - Endeavour			
Twenty-four controlled entities of the Electricity Retained Interest Corporation - Endeavour	2	 2	2
Electricity Retained Interest Corporation Fund - Ausgrid	#	#	#
Electricity Retained Interest Corporation Fund - Endeavour	#	#	#
Electricity Transmission Ministerial Holding Corporation			
Energy Industries Superannuation Scheme Pool A	#	#	#
Energy Industries Superannuation Scheme Pool B	#	#	#
Energy Industries Superannuation Scheme Pty Limited	#	#	#
Energy Investment Fund	#	#	#
Epsilon Distribution Ministerial Holding Corporation Pty Ltd			
ERIC Alpha Holdings Pty Ltd			
ERIC Epsilon Holdings Pty Ltd			
Generator Property Management Pty Ltd			
ICNSW Australian Equities Fund	#	#	#
ICNSW International Equities Fund	#	#	#
ICNSW International Equities Fund (Unhedged)	#	#	#
Insurance and Care NSW			
Insurer's Guarantee Fund Investment Trust	#	#	#
Jobs for NSW Fund	#	#	#
LGSS Pty Limited	#	#	#
Liability Management Ministerial Corporation			
Lifetime Care and Support Authority of New South Wales			
Long Service Corporation			
Long Service Corporation Investment Fund	#	#	#
Macquarie University Professorial Superannuation Scheme	#	#	#
Ministerial Holding Corporation			
New South Wales Treasury Corporation			
NSW Fire Brigades Superannuation Pty Ltd	#	#	#
NSW Generations (Community Services and Facilities) Fund	#	#	#
NSW Generations (Debt Retirement) Fund	#	#	#
NSW Generations (Debt Retirement) Fund Investment Trust	#	#	#
NSW Infrastructure Future Fund	#	#	#
NSW Self Insurance Corporation			

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
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	✓	✓	✓
Restart NSW	#	#	#
Roads Retained Interest Pty Ltd	✓	✓	✓
SAS Trustee Corporation - Pooled Fund	✓	✓	✓
SAS Trustee Corporation (Trustee)	✓	✓	✓
Social and Affordable Housing NSW	#	#	#
Social and Affordable Housing NSW Fund Investment Trust	#	#	#
Sporting Injuries Compensation Authority	✓	✓	✓
State Rail Authority Residual Holding Corporation	✓	✓	✓
TCorpIM Absolute Return Multi-Asset Class Fund	#	#	#
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	#	#	#

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
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 Short Term Income Fund	#	#	#
TCorpIM Unlisted Infrastructure Fund	#	#	#
TCorpIM Unlisted Property Fund	#	#	#
Treasury Managed Fund Investment Portfolio	#	#	#
University of Sydney Professorial Superannuation System	#	#	#
Valley Commerce Pty Limited	*	*	*
Western City and Aerotropolis Authority	**	✔	✔
Workers Compensation (Dust Diseases) Authority	✔	✔	✔
Workers Compensation Nominal Insurer	✔	✔	✔
Other agency (not part of the above clusters)			
The Legislature	✔	✔	✔
Key	✔	Statutory reporting deadline was met	! Statutory reporting deadline was not met

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

^ Agency has a 31 December year end and is not subject to early close procedures.

^^ This entity has been abolished and is merged into Infrastructure NSW following MoG changes.

* Agency is exempt from financial reporting in 2019, not audited.

** Agency prepared their first set of financial statements for the period ending 30 June 2019, and is exempt from early close procedures.

1 Agency financial statements were signed on time. The audit report was issued within 3 days of receipt of financial statements.

2 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 advised 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.