

# Appendix six – Timeliness of financial reporting

Timeliness of financial reporting			
Cluster agencies	Early close procedures	Financial statements	Audit report
<b>Principal departments</b>			
Department of Industry	✓	✓	✓
Department of Planning and Environment	✓	✓	✓
<b>Environment, energy and science</b>			
Biamanga Board of Management	✓	✓	✓
Environment Protection Authority	✓	✓	✓
Environmental Trust	✓	✓	✓
Essential Energy	✓	✓	✓
Gaagal Wanggaan (South Beach) Board of Management	✓	✓	✓
Gulaga Board of Management	✓	✓	✓
Jenolan Caves Reserve Trust	✓	✓	✓
Lord Howe Island Board	✓	✓	✓
Mt Grenfell Historic Site Board of Management	✓	✓	✓
Mutawintji Board of Management	✓	✓	! <sup>1</sup>
NSW Biodiversity Conservation Trust	✓	✓	✓
Office of Environment and Heritage	✓	✓	✓
Taronga Conservation Society Australia	✓	✓	✓
Worimi Conservation Lands Board of Management	✓	✓	! <sup>1</sup>
<b>Housing and property</b>			
Aboriginal Housing Office	✓	✓	✓
Cemeteries and Crematoria NSW	✓	✓	!
NSW Land and Housing Corporation	✓	✓	✓
Property NSW	✓	✓	✓
Teacher Housing Authority of NSW	✓	✓	✓
Waste Assets Management Corporation	✓	✓	!
<b>Land manager</b>			
Lands Administration Ministerial Corporation	✓	✓	! <sup>1</sup>
NSW Crown Holiday Parks Land Manager	✓	✓	✓
Rookwood General Cemeteries Reserve Land Manager	✓	✓	!

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Rookwood Necropolis Land Manager	✓	!	!
Wentworth Park Sporting Complex Land Manager	^	✓	!
<b>Local government</b>			
Office of Local Government	✓	✓	✓
<b>Planning and public spaces</b>			
Centennial Park and Moore Park Trust	✓	✓	✓ <sup>2</sup>
Central Coast Regional Development Corporation	^	✓	✓
Hunter & Central Coast Development Corporation	✓	✓	✓
Landcom	✓	✓	✓
Luna Park Reserve Trust	✓	✓	✓
Parramatta Park Trust	✓	✓	!
Place Management NSW	✓	✓	✓
Planning Ministerial Corporation	✓	✓	✓
Royal Botanic Gardens and Domain Trust	✓	✓	✓ <sup>2</sup>
Sydney Olympic Park Authority	✓	✓	✓
Western Sydney Parklands Trust	✓	✓	!
<b>Regions, industry, agriculture and resources</b>			
Agricultural Scientific Collections Trust	#	#	#
Border Fence Maintenance Board	^	✓	✓
CB Alexander Foundation	#	#	# <sup>1</sup>
Forestry Corporation of NSW	✓	✓	✓
Local Land Services	✓	✓	✓
New South Wales Rural Assistance Authority	✓	!	✓
NSW Food Authority	✓	✓	✓
Rice Marketing Board for the State of New South Wales	^	✓	✓
Veterinary Practitioners Board	^	✓	✓
Wine Grapes Marketing Board	^	✓	✓
<b>Special deposit accounts</b>			
Coal Innovation Fund	#	#	#
Crown Reserves Improvement Fund	#	#	# <sup>1</sup>
Fisheries Trust Funds	#	#	# <sup>1</sup>
Game and Pest Management Trust Fund	#	#	#

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
<b>Water</b>			
Cobar Water Board	✓	✓	✓
Dams Safety Committee	✓	✓	!
Hunter Water Australia Pty Limited	^	✓	✓
Hunter Water Corporation	✓	✓	✓
Natural Resources Access Regulator	✓	✓	! <sup>1</sup>
Sydney Water Corporation	✓	✓	✓
Water Administration Ministerial Corporation	✓	✓	! <sup>3</sup>
Water NSW	✓	✓	✓
WaterNSW Infrastructure Pty Ltd	^	✓	✓
<b>Other agencies</b>			
Belgenny Farm Agricultural Heritage Centre Trust	#	#	# <sup>1</sup>
Natural Resources Commission	✓	✓	✓
NSW Ovine Johne's Disease Transaction Based Contribution Scheme	#	#	# <sup>1</sup>
Trustees of the Farrer Memorial Research Scholarship Fund	#	#	#
<b>Key</b>	✓	!	
	<b>Statutory reporting deadline was met</b>	<b>Statutory reporting deadline was not met</b>	

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

^ Agency not required to complete early close procedures.

1 Audit for this agency is still ongoing.

2 Agency financial statements were signed on time but the issuance of audit report was slightly delayed due to scheduling.

3 Water Administration Ministerial Corporation presented unsigned financial statements. The audits from 2011 to 2019 are outstanding due to insufficient supporting records.