

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
Principal departments			
Department of Family and Community Services	✓	✓	✓
Department of Justice*	✓	✓	✓
Independent agencies			
Judicial Commission of New South Wales**	✓	✓	✓
Legal Aid Commission of New South Wales	✓	✓	✓
New South Wales Crime Commission	✓	✓	✓
Office of the Children's Guardian	✓	✓	✓
Office of the Director of Public Prosecutions	✓	✓	✓
Other agencies			
Combat Sports Authority of NSW	N/A	✓	✓
Crown Solicitor's Office	✓	✓	✓
Fire and Rescue NSW	✓	✓	✓
Home Purchase Assistance Fund	N/A	✓	✓
John Williams Memorial Charitable Trust	N/A	✓	✓
Legal Profession Admission Board	✓	✓	✓
Legal Services Council	N/A	✓	✓
Multicultural NSW	✓	✓	✓
New South Wales Aboriginal Land Council**	N/A	✓	✓
NSWALC Resources Pty Limited**	N/A	✓	✓
NSWALC Properties Pty Ltd**	N/A	✓	✓
NSWALC Housing Ltd**	#	#	#
NSWALC Employment and Training Ltd**	#	#	#
New South Wales Institute of Sport	✓	!	✓
NSW Police Force	✓	✓	✓
NSW Trustee and Guardian	✓	✓	✓
Office of Sport	✓	✓	✓
Office of the NSW Rural Fire Service	✓	✓	✓

Timeliness of financial reporting			
Cluster agencies	Early close procedures	Financial statements	Audit report
Office of the NSW State Emergency Service	✓	✓	✓
Sydney Cricket and Sports Ground Trust	N/A	✓	!
The Trustees of the Anzac Memorial Building	✓	✓	✓
Venues NSW	✓	✓	✓
Key	✓ Statutory reporting deadline was met	! Statutory reporting deadline was not met	

* The Department of Justice obtained NSW Treasury's approval to delay submission of its financial statements from 22 July 2019 to 9 August 2019. The extension was granted because the Department's accounting treatment for a lease extension signed in August 2018, was still being discussed and resolved between the Department and NSW Treasury. The Department formally submitted its financial statements to the Audit Office on 9 August 2019.

** This entity is not part of the cluster but is included for reporting purposes.

N/A This entity is not required to perform early close procedures.

NSW Treasury extended the first financial year for NSWALC Housing Ltd which was incorporated on 23 January 2019 and NSWALC Employment and Training Ltd incorporated on 28 June 2019 to cover the financial period from the date each entity was incorporated until 30 June 2020.