

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
Cluster lead entity			
Department of Transport	✓**	✓	✓
Transport for New South Wales	✓	✓***	✓
Transport services providers			
NSW Trains	✓	✓	✓
Rail Corporation New South Wales	✓	✓	✓
Sydney Trains	✓	✓	✓
Roads and Maritime Services	✓**	✓	✓
State Transit Authority of NSW	✓	✓	✓
Sydney Ferries	✓	✓	!****
Sydney Metro	✓	✓**	✓
Other agencies			
Chief Investigator of the Office of Transport Safety Investigations	✓	✓	✓
Transport Service of New South Wales	✓	✓	✓
Port Authority of New South Wales	✓	✓	✓
Residual Transport Corporation *	N/A	N/A	N/A
Key	✓ Statutory reporting deadline was met	! Statutory reporting deadline was not met	

* The Public Finance and Audit Amendment (Financial Reporting and Auditing Exclusions) Regulation 2019 provided relief to Residual Transport Corporation from financial reporting requirements for the year ended 30 June 2019.

** NSW Treasury granted an extension of time for submission of Early Close Procedures to finalise the quality review process.

*** NSW Treasury granted an extension of time for submission of Financial Statements for the resolution of accounting issues.

**** The Audit Office issued the opinion on Sydney Ferries' financial statements one day after the statutory deadline. This was due to a delay in receiving the signed financial statements from the agency.