

Appendix one – Timeliness of financial reporting by agency

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

Timeliness of financial reporting			
Cluster agencies	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	1	✓	✓
Building Professionals Board	1	✓	✓
Greyhound Welfare and Integrity Commission	✓	✓	✓
Independent Liquor and Gaming Authority	1	✓	✓
Independent Pricing and Regulatory Tribunal	✓	✓	✓
Information and Privacy Commission NSW	1	✓	✓
New South Wales Government Telecommunications Authority	✓	✓	! 3
NSW Architects Registration Board	1	✓	✓
Rental Bond Board	✓	✓	✓
Responsible Gaming Fund	#	#	#
Service NSW	✓	✓	✓
State Insurance and Regulatory Authority	✓	✓	✓
Long Service Corporation	✓	✓	✓
Premier and Cabinet cluster			
Department of Premier and Cabinet - cluster lead	✓	✓	✓
Art Gallery of New South Wales Foundation	1	✓	✓
Art Gallery of New South Wales Trust	✓	✓	✓
Australian Museum Trust	✓	✓	✓
Corporation Sole "Minister Administering the Heritage Act 1977"	#	#	#
Foundation for the Historic Houses Trust of New South Wales	1	✓	✓
Foundation for the Historic Houses Trust of New South Wales Limited	1	✓	✓
Greater Sydney Commission	✓	✓	✓
Historic Houses Trust of New South Wales	✓	✓	✓

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
Independent Commission Against Corruption	✓ 4	✓	! 3
Infrastructure NSW	✓	✓	✓
Library Council of New South Wales	✓ 7	✓	✓
Library Council of New South Wales (Staff Agency)	1	✓	✓
National Art School	^	#	#
New South Wales Electoral Commission	✓ 4	✓	✓
Ombudsman's Office	✓	✓	✓
Parliamentary Counsel's Office	✓	✓	✓
Public Service Commission	✓ 4	✓	✓
Resilience NSW	2	✓	✓
State Archives and Records Authority of New South Wales	✓	✓	✓
State Library of New South Wales Foundation	1	✓	✓
Sydney Opera House Trust	✓	✓	✓
The Australian Institute of Asian Culture and Visual Arts Limited (VisAsia)	#	#	#
The Brett Whiteley Foundation	#	#	#
Trustees of the Museum of Applied Arts and Sciences	✓ 3	✓	✓
Treasury cluster			
NSW Treasury – cluster lead	✓ 4	✓	✓
Alpha Distribution Ministerial Holding Corporation	✓	✓	✓
Building Insurers' Guarantee Corporation	✓ 8	✓	✓
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)	✓ 5	✓	✓
Destination NSW	✓	✓	✓
EIF Pty Limited	#	#	#
Electricity Assets Ministerial Holding Corporation	✓	✓	✓
Electricity Retained Interest Corporation - Ausgrid	✓	✓	✓
Twenty-four controlled entities of the Electricity Retained Interest Corporation - Ausgrid	**	**	**

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
Electricity Retained Interest Corporation - Endeavour	✓	✓	✓
Twenty-four controlled entities of the Electricity Retained Interest Corporation - Endeavour	**	**	**
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	✓ ⁸	✓	✓
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	✓ ⁸	✓	✓
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	#	#	#

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
NSW Generations (Debt Retirement) Fund Investment Trust	#	#	#
NSW Infrastructure Future Fund	#	#	#
NSW Self Insurance Corporation	✓	✓	✓
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)	1	✓	✓
Social and Affordable Housing NSW	#	#	#
Social and Affordable Housing NSW Investment Trust	#	#	#
Sporting Injuries Compensation Authority	1	✓	✓
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 Direct Investment Fund F	#	#	#

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
TCorpIM Direct Investment Fund G	#	#	#
TCorpIM Direct Investment Fund K	#	#	#
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	#	#	#
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 Opportunistic Fund A	#	#	#
TCorpIM Short Term Income Fund	#	#	#
TCorpIM Small Cap Australian Share Fund	#	#	#
TCorpIM Specialist Emerging Market Share 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	✓ ⁸	✓	✓
Workers Compensation Nominal Insurer	1	✓	✓
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.

- ^^ Agency is exempt from financial reporting requirements for the year ended 30 June 2020 by way of an exemption under Schedule 2 of the Public Finance and Audit Regulation 2015 which allows for special provisions for COVID-19 pandemic concerning financial reporting.
- * Agency is exempt from preparing financial statements at 30 June 2020.
- ** The financial statements of 24 subsidiaries of both the Electricity Retained Interest Corporation - Ausgrid (ERIC-A) and Electricity Retained Interest Corporation (ERIC-E) were reported on a consolidated basis as part of the ERIC-A and ERIC-E group financial statements. All 24 entities are exempt from financial reporting requirements for the year ended 30 June 2020 by way of an exemption under Schedule 2 of the *Public Finance and Audit Regulation 2015* which allows for special provisions for COVID-19 pandemic concerning financial reporting.
- 1 Agency was not required to perform early close procedures for the 30 June 2020 financial year.
 - 2 Resilience NSW was created on 1 May 2020.
 - 3 The Audit report column represents the ten weeks the Audit Office has to audit the financial statements. Audit opinions were issued after the ten weeks statutory requirements for these entities. The delay was mainly caused by the financial reporting issues in the implementation of AASB 16 'Leases'.
 - 4 Agency submitted its early close procedures by the required deadline, with the exception of one procedure which was submitted after the deadline.
 - 5 Agency submitted its early close procedures by the required deadline, with the exception of two procedures which were submitted after the deadline.
 - 6 Agency submitted its early close procedures by the required deadline, with the exception of three procedures which was submitted after the deadline.
 - 7 Agency submitted its early close procedures by the required deadline, with the exception of four procedures which were submitted after the deadline.
 - 8 Early close was performed as at April 2020. An exemption from Treasury was obtained for the extension.