

Appendix 1 – Status of audits of consolidated entities

The following table presents the status of the audits of State entities that are controlled by the State of NSW for reporting in the Total State Sector Report prepared by NSW Treasury. The audits of these entities are for the financial year ending 30 June 2024 unless stated otherwise.

General government agencies

Agency	Type of opinion	
Aboriginal Housing Office, including Dunghutti Aboriginal Elders Tribal Council Trust	Unmodified	✓
Aboriginal Languages Trust	Unmodified	✓
Alpha Distribution Ministerial Holding Corporation	Unmodified	✓
Art Gallery of New South Wales Trust, including Art Gallery of New South Wales Trust Staff Agency*	Unmodified	✓
Australian Museum Trust, including Australian Museum Trust Staff Agency*	Unmodified	✓
Belgenny Farm Agricultural Heritage Centre Trust	Unmodified	✓
Biamanga National Park Board of Management	2021–22, 2022–23 and 2023–24 audits are ongoing	–
Biodiversity Conservation Trust of New South Wales	Unmodified	✓
Border Fence Maintenance Board (for the year ending 31 December 2023)	Unmodified	✓
Building Insurers' Guarantee Corporation	Exempt from financial reporting	–
C.B. Alexander Foundation	Audit is ongoing	–
Cemeteries and Crematoria NSW	Unmodified	✓
Centennial Park and Moore Park Trust	Unmodified	✓
Chief Investigator of the Office of Transport Safety Investigations	Unmodified	✓
Combat Sports Authority of New South Wales	Unmodified	✓
Corporation Sole 'Minister Administering the <i>Heritage Act 1977</i> '	2020–21, 2021–22, 2022–23 and 2023–24 audits are ongoing	–
Crown Solicitor's Office	Unmodified	✓
Dams Safety NSW	Unmodified	✓
Department of Climate Change, Energy, the Environment and Water	Unmodified	✓
Department of Communities and Justice, including Advocate for Children and Young People	Unmodified	✓
John Williams Memorial Charitable Trust	Unmodified	✓
Department of Customer Service, including Safe Work NSW	Unmodified	✓

Agency	Type of opinion	
Digital Restart Fund Special Deposit Account (SDA) (for financial years ending 30 June 2023 and 30 June 2024)	Unmodified – Emphasis of matter	✓
NSW Shared Equity Scheme Fund (SDA) (for financial years ending 30 June 2023 and 30 June 2024)	Unmodified – Emphasis of matter	✓
Department of Education	Unmodified	✓
Department of Enterprise, Investment and Trade, including NSW Government US Office Inc*	Unmodified	✓
Incorporated Association (GIA) NSW Government*		
Responsible Gambling Fund (SDA)*		
Department of Planning, Housing and Infrastructure, including Crown Reserves Improvement Fund (SDA)*	Unmodified	✓
Heritage Council of New South Wales,		
Local Government Financial Assistance Fund (SDA)		
Department of Premier and Cabinet (renamed Premier's Department from 1 July 2023)	Unmodified	✓
Department of Regional NSW, including	Unmodified	✓
Agricultural Scientific Collections Trust	Unmodified	✓
Coal Innovation Fund (SDA)	Unmodified – Emphasis of matter	✓
Fisheries Trust Funds	Unmodified	✓
Department of Transport (Parent and Consolidated Entity), including	Unmodified	✓
Residual Transport Corporation of New South Wales	Exempt from financial reporting	–
Sydney Metro	Unmodified	✓
Transport for NSW	Unmodified	✓
Transport Service of New South Wales	Unmodified	✓
Destination NSW, including	Unmodified	✓
Destination NSW (Staff Agency)*		
Electricity Assets Ministerial Holding Corporation	Unmodified	✓
Electricity Retained Interest Corporation – Ausgrid, including	Unmodified	✓
ERIC Alpha Holdings Pty Ltd	Unmodified	✓
Thirty-two controlled entities of the Electricity Retained Interest Corporation – Ausgrid	Exempt from financial reporting	–
Electricity Retained Interest Corporation – Endeavour, including	Unmodified	✓
ERIC Epsilon Holdings Pty Ltd	Unmodified	✓
Twenty-four controlled entities of the Electricity Retained Interest Corporation – Endeavour Energy	Exempt from financial reporting	–
Electricity Transmission Ministerial Holding Corporation	Unmodified	✓
Energy Corporation of New South Wales	Unmodified	✓
Environment Protection Authority, including	Unmodified	✓
Environment Protection Authority Staff Agency*		
Environmental Trust	Unmodified	✓

Agency	Type of opinion	
Epsilon Distribution Ministerial Holding Corporation	Unmodified	✓
Fire and Rescue NSW	Unmodified	✓
Gaagal Wanggaan (South Beach) National Park Board of Management	Exempt from financial reporting	–
Generator Property Management Pty Ltd	Unmodified	✓
Greater Cities Commission (abolished with completion audit performed for 31 December 2023)	Unmodified – Emphasis of matter	✓
Greater Sydney Parklands Trust	Exempt from financial reporting	–
Greyhound Welfare and Integrity Commission, including Office of the Greyhound Welfare and Integrity Commission*	Unmodified	✓
Gulaga National Park Board of Management	Exempt from financial reporting	–
Health Care Complaints Commission, including Health Care Complaints Commission Staff Agency*	Unmodified	✓
Home Purchase Assistance Fund, including	2021–22, 2022–23 and 2023–24 audits are ongoing	–
NSW Rent Buy Pty Limited	2020–21, 2021–22, 2022–23 and 2023–24 audits are ongoing	–
Hunter and Central Coast Development Corporation	Unmodified	✓
Independent Commission Against Corruption	Unmodified	✓
Independent Liquor and Gaming Authority, including Independent Liquor and Gaming Authority Staff Agency*	Unmodified	✓
Independent Planning Commission, including Office of the Independent Planning Commission Staff Agency*	Unmodified	✓
Independent Pricing and Regulatory Tribunal, including Independent Pricing and Regulatory Tribunal Staff Agency*	Unmodified	✓
Information and Privacy Commission	Unmodified	✓
Infrastructure NSW, including Infrastructure NSW Staff Agency*	Unmodified	✓
Jobs for NSW Fund (SDA) (for financial years ending 30 June 2023 and 30 June 2024)	Unmodified – Emphasis of matter	✓
Judicial Commission of New South Wales	Unmodified	✓
Lands Administration Ministerial Corporation	Unmodified	✓
Law Enforcement Conduct Commission, including Office of the Law Enforcement Conduct Commission*	Unmodified	✓
Legal Aid Commission of New South Wales, including Legal Aid Commission Staff Agency*	Unmodified	✓
Liability Management Ministerial Corporation	Unmodified	✓
Library Council of New South Wales, including Library Council of New South Wales Staff Agency*	Unmodified	✓
State Library of New South Wales Foundation	Unmodified	✓

Agency	Type of opinion	
Local Land Services, including Local Land Services Staff Agency*	Unmodified	✓
Long Service Corporation	Unmodified	✓
Lord Howe Island Board	Unmodified	✓
Luna Park Reserve Trust	Unmodified	✓
Mental Health Commission of New South Wales, including Mental Health Commission Staff Agency*	Unmodified	✓
Ministerial Holding Corporation	Exempt from financial reporting	—
Ministry of Health (Parent and Consolidated), including Albury Wodonga Health Employment Division* Health Professional Councils Authority Office	Unmodified	✓
Agency for Clinical Innovation, including Agency for Clinical Innovation Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Albury Base Hospital	Unmodified	✓
Bureau of Health Information, including Bureau of Health Information Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Cancer Institute (NSW), including Cancer Institute NSW Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Central Coast Local Health District, including Central Coast Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Clinical Excellence Commission, including Clinical Excellence Commission Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Far West Local Health District, including Far West Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Graythwaite Trust	Unmodified	✓
Health Administration Corporation, including Ambulance Service of NSW Special Purpose Service Entity* Health Infrastructure Employment Division* NSW Health Pathology Special Purpose Service Entity* Public Health System Support Employment Division*	Unmodified – Emphasis of matter	✓
Health Education and Training Institute, including Health Education and Training Institute Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Hunter New England Local Health District, including Hunter New England Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Illawarra Shoalhaven Local Health District, including Illawarra Shoalhaven Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Justice Health & Forensic Mental Health, including Justice Health and Forensic Mental Health Network Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓

Agency	Type of opinion	
Mid North Coast Local Health District, including Mid North Coast Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Murrumbidgee Local Health District, including Murrumbidgee Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Nepean Blue Mountains Local Health District, including Nepean Blue Mountain Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Northern NSW Local Health District, including Northern NSW Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Northern Sydney Local Health District, including Northern Sydney Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
South Eastern Sydney Local Health District, including South Eastern Sydney Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
South Western Sydney Local Health District, including South Western Sydney Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Southern NSW Local Health District, including Southern NSW Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Sydney Local Health District, including Sydney Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
The Sydney Children’s Hospitals Network (Randwick and Westmead) (incorporating The Royal Alexandra Hospital for Children), including The Sydney Children’s Hospitals Network (Randwick and Westmead) (incorporating The Royal Alexandra Hospital for Children) Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Western NSW Local Health District, including Western NSW Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Western Sydney Local Health District Western Sydney Local Health District Special Purpose Service Entity*	Unmodified – Emphasis of matter	✓
Mt Grenfell Historic Site Board of Management	Exempt from financial reporting	–
Multicultural NSW, including Multicultural NSW Staff Agency*	Unmodified	✓
Museums of History NSW, including Museums of History NSW and State Records Authority NSW Staff Agency*	Unmodified	✓
Mutawintji Board of Management	2022–23 and 2023–24 audits are ongoing	–
National Art School (for the year ending 31 December 2023)	Unmodified	✓

Agency	Type of opinion	
Natural Resources Access Regulator	Unmodified	✓
Natural Resources Commission, including Natural Resources Commission Staff Agency*	Unmodified	✓
New South Wales Crime Commission, including New South Wales Crime Commission Staff Agency*	Unmodified	✓
New South Wales Electoral Commission, including New South Wales Electoral Commission Staff Agency*	Unmodified	✓
New South Wales Government Telecommunications Authority	Unmodified	✓
New South Wales Institute of Sport, including Institute of Sport Staff Agency*	Unmodified	✓
New South Wales Rural Assistance Authority, including NSW Ovine Johne's Disease Transaction Based Contribution Scheme	Unmodified	✓
New South Wales Technical and Further Education Commission, including TAFE Commission (Senior Executives) Staff Agency*	Unmodified	✓
Northern Rivers Reconstruction Corporation (for the period 1 July 2023 to 31 October 2023)	Unmodified	✓
NSW Childcare and Economic Opportunity Fund Board, including NSW Childcare and Economic Opportunity Fund (SDA)*	Unmodified	✓
NSW Crown Holiday Parks Trust	Unmodified	✓
NSW Education Standards Authority, including NSW Education Standards Authority Staff Agency*	Unmodified	✓
NSW Food Authority	Unmodified	✓
NSW Health Foundation	Unmodified	✓
NSW Independent Casino Commission, including NSW Independent Casino Commission Staff Agency*	Unmodified	✓
NSW Police Force	Unmodified	✓
NSW Reconstruction Authority, including NSW Reconstruction Authority Staff Agency* NSW Reconstruction Authority Fund (SDA)*	Unmodified	✓
NSW Self Insurance Corporation	Unmodified	✓
NSW Skills Board	Unmodified	✓
NSW Trustee and Guardian	Unmodified	✓
NSW Voluntary Assisted Dying Board	Exempt from financial reporting	—
Office of Ageing and Disability Commissioner	Unmodified	✓
Office of Sport	Unmodified	✓
Office of the Inspector of the Law Enforcement Conduct Commission	Exempt from financial reporting	—
Office of the Children's Guardian	Unmodified	✓
Office of the Director of Public Prosecutions	Unmodified	✓
Office of the Independent Review Officer	Unmodified	✓

Agency	Type of opinion	
Office of the NSW Rural Fire Service	Unmodified	✓
Office of the NSW State Emergency Services	Unmodified	✓
Ombudsman's Office	Unmodified	✓
Parliamentary Counsel's Office	Unmodified	✓
Parramatta Park Trust	Unmodified	✓
Planning Ministerial Corporation	Unmodified	✓
Ports Assets Ministerial Holding Corporation	Unmodified – Emphasis of matter	✓
Port of Newcastle Lessor Ministerial Holding Corporation	Unmodified	✓
Port Botany Lessor Ministerial Holding Corporation	Unmodified	✓
Port Kembla Lessor Ministerial Holding Corporation	Unmodified	✓
Property and Development NSW	Unmodified	✓
Public Service Commission	Unmodified	✓
Regional Growth NSW Development Corporation	Unmodified	✓
Rental Bond Board	Unmodified	✓
Royal Botanic Gardens and Domain Trust	Unmodified	✓
Service NSW	Unmodified	✓
Sporting Injuries Compensation Authority	Unmodified	✓
State Insurance Regulatory Authority	Unmodified	✓
State Rail Authority Residual Holding Corporation	Exempt from financial reporting	–
State Records Authority NSW	Unmodified	✓
Statutory Land Managers, including Fifty-three Category 2 State Land Managers (SLMs) Two Commons Trusts	Financial statements have not been submitted by all SLMs and Common Trusts for 2022–23 and 2023–24	–
Sydney Olympic Park Authority	Unmodified	✓
Technical Education Trust Fund	Unmodified	✓
The Cabinet Office	Unmodified	✓
The Legislature	Unmodified	✓
The Treasury, including Confiscated Proceeds Account (SDA)	Exempt from financial reporting	–
Crown Long Service Leave Pool (SDA)	Exempt from financial reporting	–
Electricity Network Residual Liabilities Fund (SDA)	Exempt from financial reporting	–
Electricity Retained Interest Corporation – Ausgrid Fund (SDA)	Unmodified – Emphasis of matter	✓
Electricity Retained Interest Corporation – Endeavour Fund (SDA)	Unmodified – Emphasis of matter	✓

Agency	Type of opinion	
Housing and Productivity Fund (SDA)	Exempt from financial reporting	—
NSW Generations (Community Services and Facilities) Fund (SDA)	Unmodified – Emphasis of matter	✓
NSW Generations (Debt Retirement) Fund (SDA)	Unmodified – Emphasis of matter	✓
Policyholders Protection Fund (SDA)	Exempt from financial reporting	—
Restart NSW Fund (SDA)	Unmodified – Emphasis of matter	✓
Social and Affordable Housing Fund (SDA)	Unmodified – Emphasis of matter	✓
Snowy Hydro Legacy Fund (SDA)	Exempt from financial reporting	—
Structure Finance Activities Fund (SDA)	Exempt from financial reporting	—
Trustees of the Anzac Memorial Building	Unmodified	✓
Trustees of the Museum of Applied Arts and Sciences, including Trustees of the Museum of Applied Arts and Sciences Staff Agency*	Unmodified	✓
Water Administration Ministerial Corporation	Unmodified	✓
Western Parkland City Authority, including Advanced Manufacturing Research Facility Pty Limited	Exempt from financial reporting	—
Western Sydney Parklands Trust	Unmodified	✓
Worimi Board of Management	2022–23 and 2023–24 audits are ongoing	—
Workers' Compensation (Dust Diseases) Authority	Unmodified	✓

* Entity is exempt from financial reporting.

Public non-financial corporations

Agency	Type of opinion	
Cobar Water Board	Unmodified	✓
Essential Energy, including Intium Pty Limited	Unmodified	✓
Catholic Metropolitan Cemeteries Trust	Financial statements not submitted to the Auditor-General	
Forestry Corporation of New South Wales	Unmodified	✓
Hunter Water Corporation	Unmodified	✓
Jenolan Caves Reserves Trust	Unmodified	✓
Landcom	Unmodified	✓
Metropolitan Memorial Parks Land Manager	Unmodified	✓
Newcastle Port Corporation (Port Authority of NSW)	Unmodified	✓
New South Wales Land and Housing Corporation	Unmodified	✓
NSW Trains	Unmodified	✓
Place Management	Unmodified	✓
Rookwood Necropolis Land Manager (for the period 1 July 2023 to 30 September 2024)	Audit is ongoing	—
State Sporting Venues Authority	Unmodified	✓
State Transit Authority of New South Wales	Exempt from financial reporting	—
Sydney Ferries	Unmodified	✓
Sydney Opera House Trust, including Sydney Opera House Trust Staff Agency*	Unmodified	✓
Sydney Trains	Unmodified	✓
Sydney Water Corporation	Unmodified	✓
Teacher Housing Authority of New South Wales	Unmodified	✓
Transport Asset Holding Entity of New South Wales	Unmodified	✓
Venues NSW, including Venues NSW Staff Agency*	Unmodified	✓
Viral Vector Manufacturing Facility Pty Ltd	Unmodified	✓
Waste Assets Management Corporation	Unmodified	✓
WaterNSW, including WaterNSW Infrastructure Pty Ltd	Unmodified	✓
Wentworth Park Sporting Complex Land Manager (for financial years ending 30 June 2023 and 30 June 2024)	Modified – Qualified	✗
Zoological Parks Board of New South Wales (Taronga Conservation Society Australia)	Unmodified	✓

* Entity is exempt from financial reporting.

Public financial corporations

Agency	Type of opinion	
First Australian Mortgage Acceptance Corporation (FANMAC) Master Trust	2020–21, 2021–22, 2022–23 and 2023–24 audits are ongoing	—
First Australian Mortgage Acceptance Corporation (FANMAC) Pooled Super Trust	2020–21, 2021–22, 2022–23 and 2023–24 audits are ongoing	—
Fifty-six TCorpIM Fund Trusts under the management of NSW Treasury Corporation, as trustee	Unmodified	✓
Insurance and Care NSW	Unmodified	✓
Lifetime Care and Support Authority of New South Wales, including Motor Accident Injuries Treatment and Care Benefits Fund	Unmodified	✓
NSW Treasury Corporation	Unmodified	✓
SAS Trustee Corporation, including SAS Trustee Corporation Staff Agency*	Unmodified	✓

* Entity is exempt from financial reporting.