

Appendix 2 – Prescribed entities

Section 45 of the *Government Sector Audit Act 1983* (the GSA Act) requires the Auditor-General to perform audits of the financial statements of entities, funds or accounts prescribed for the purposes of that section. Prescribed audits are generally made at the request of a treasurer, a responsible minister or a prescribed requestor.

The Auditor-General is required to inspect and audit the financial report and the books and records relating to an entity or fund or account under the control of an entity. Section 45(3) of the GSA Act requires the Auditor-General to include a reference to any prescribed audit conducted in this report.

The following were prescribed entities at 30 June 2025.

Entity/Fund	Latest financial statements audited	Type of audit opinion issued
AustLII Foundation Limited	31 December 2024	Unmodified
Belgenny Farm Agricultural Heritage Centre Trust*	30 June 2025	Unmodified
Cowra Japanese Garden Maintenance Foundation Limited	31 March 2025	Unmodified
Cowra Japanese Garden Trust	31 March 2025	Unmodified
Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund	30 June 2025	Unmodified
Home Building Compensation Fund	30 June 2025	Unmodified
Macquarie University Professorial Superannuation Scheme	30 June 2025	Unmodified
NSW Fire Brigades Superannuation Pty Limited	30 June 2025	Unmodified
Parliamentary Contributory Superannuation Fund	30 June 2025	Unmodified
Sydney Educational Broadcasting Limited	31 December 2024	Unmodified
The Brett Whiteley Foundation	30 June 2025	Unmodified
The funds for the time being under the management of the New South Wales Treasury Corporation, as trustee	30 June 2025	Unmodified
The superannuation fund amalgamated under the <i>Superannuation Administration Act 1991</i> and continued to be amalgamated under the <i>Superannuation Administration Act 1996</i> (known as the SAS Trustee Corporation Pooled Fund)	30 June 2025	Unmodified

Entity/Fund	Latest financial statements audited	Type of audit opinion issued
The trustees of the Art Gallery of New South Wales Foundation	30 June 2025	Unmodified
The trustees of the Farrer Memorial Research Scholarship Fund	31 December 2024	Unmodified
United States Studies Centre	31 December 2024	Unmodified
Universities Admissions Centre (NSW and ACT) Pty Limited	30 June 2025	Unmodified
University of Sydney Professorial Superannuation System	31 December 2024	Unmodified

* Effective 30 November 2024 the Belgenny Farm Agricultural Heritage Centre Trust's assets, rights and liabilities were transferred to Department of Primary Industries and Regional Development.