

Appendix five – Timeliness of financial reporting

| Timeliness of financial reporting | | | |
|--|------------------------|----------------------|--------------|
| Cluster agencies | Early close procedures | Financial statements | Audit report |
| Principal department | | | |
| Department of Planning, Industry and Environment | ✓ | ✓ | ✓ |
| Energy, environment and science | | | |
| Biamanga Board of Management | ^ | ✓ | ✓ |
| Environment Protection Authority | ✓ | ✓ | ✓ |
| Environmental Trust | ✓ | ✓ | ✓ |
| Essential Energy | ✓ | ✓ | ✓ |
| Gaagal Wanggaan (South Beach) Board of Management* | N/A | N/A | N/A |
| Gulaga Board of Management | ^ | ✓ | ✓ |
| Jenolan Caves Reserve Trust | ^ | ✓ | ✓ |
| Lord Howe Island Board | ^ | ✓ | ✓ |
| Mt Grenfell Historic Site Board of Management* | N/A | N/A | N/A |
| Mutawintji Board of Management | ^ | ✓ | ! 1 |
| NSW Biodiversity Conservation Trust | ✓ | ✓ | ✓ |
| Taronga Conservation Society Australia | ✓ | ✓ | ✓ |
| Worimi Conservation Lands Board of Management | ^ | ✓ | ! 1 |
| Housing and property | | | |
| Aboriginal Housing Office | ✓ | ✓ | ✓ |
| Cemeteries and Crematoria NSW | ^ | ✓ | ! |
| NSW Land and Housing Corporation | ✓ | ✓ | ✓ |
| Property NSW | ✓ | ✓ | ! |
| Teacher Housing Authority of NSW | ✓ | ✓ | ✓ |
| Waste Assets Management Corporation | ✓ | ✓ | ! |
| Land manager | | | |
| Lands Administration Ministerial Corporation | ✓ | ✓ | ✓ |
| NSW Crown Holiday Parks Land Manager | ^ | ✓ | ✓ |
| Rookwood General Cemeteries Reserve Land Manager | ^ | ✓ | ✓ |
| Rookwood Necropolis Land Manager | ^ | ✓ | ✓ |

| Timeliness of financial reporting | | | |
|--|-----|-----|---|
| Wentworth Park Sporting Complex Land Manager | ^ | ✓ | ✓ |
| Planning and public spaces | | | |
| Centennial Park and Moore Park Trust | ! | ! | ! |
| Hunter and Central Coast Development Corporation | ✓ | ✓ | ✓ |
| Landcom | ✓ | ✓ | ✓ |
| Luna Park Reserve Trust | ✓ | ✓ | ! |
| Ministerial Development Corporation * | N/A | N/A | N/A |
| Natural Resources Commission | ✓ | ✓ | ✓ |
| Parramatta Park Trust | ^ | ✓ | ! |
| Place Management NSW | ✓ | ✓ | ! |
| Planning Ministerial Corporation | ✓ | ✓ | ✓ |
| Royal Botanic Gardens and Domain Trust | ✓ | ✓ | ✓ |
| Sydney Olympic Park Authority | ✓ | ✓ | ✓ |
| Western Sydney Parklands Trust | ! | ✓ | ! |
| Special deposit account | | | |
| Crown Reserves Improvement Trust | # | # | #1 |
| Water | | | |
| Cobar Water Board | ^ | ✓ | ✓ |
| Dams Safety Committee | ^ | ✓ | ! |
| Hunter Water Corporation | ✓ | ✓ | ✓ |
| Natural Resources Access Regulator | ^ | ✓ | ! |
| Sydney Water | ✓ | ✓ | ✓ |
| Water NSW | ✓ | ✓ | ✓ |
| Water Administration Ministerial Corporation | ✓ | ✓ | ! 2 |
| Key | ✓ | ! | Statutory reporting deadline was not met |

Agency is a prescribed or request audit and is not subject to statutory financial reporting deadlines.

* Received reporting exemptions in 2019–20.

^ Agency not required to complete early close procedures.

1 Audit for this agency is still ongoing.

2 Water Administration Ministerial Corporation presented unsigned financial statements. The audits from 2011 to 2020 are outstanding due to insufficient supporting records.

Source: Audited financial statements and reports.