

# Appendix five – Acquittals and other opinions

In addition to audits on agencies' general purpose financial statements, the following other audits were completed during 2022–23:

Agency	Nature of engagement
Electricity Retained Interest Corporation – Ausgrid (ERIC-A) Fund	An audit conducted to provide reasonable assurance that the 2022–23 special purpose financial report of the Fund was, in all material respects, fairly stated and that payments made from the Fund were made in accordance with the <i>Electricity Retained Interest Corporations Act 2015</i> .
Electricity Retained Interest Corporation – Endeavour (ERIC-E) Fund	An audit conducted to provide reasonable assurance that the 2022–23 special purpose financial report of the Fund was, in all material respects, fairly stated and that payments made from the Fund were made in accordance with the <i>Electricity Retained Interest Corporations Act 2015</i> .
NSW Generations (Community Services and Facilities) Fund	An audit conducted to provide reasonable assurance that the 2022–23 special purpose financial report of the Fund was, in all material respects, fairly stated and that payments made from the Fund were made in accordance with the <i>NSW Generations Funds Act 2018</i> .
NSW Generations (Debt Retirement) Fund	An audit conducted to provide reasonable assurance that the 2022–23 special purpose financial report of the Fund was, in all material respects, fairly stated and that payments made from the Fund were made in accordance with the <i>NSW Generations Funds Act 2018</i> .
Restart NSW Fund	An audit conducted to provide reasonable assurance that the 2022–23 special purpose financial report of the Fund was, in all material respects, fairly stated and that payments made from the Fund were made in accordance with the <i>Restart NSW Fund Act 2011</i> .
Social and Affordable Housing NSW Fund	An audit conducted to provide reasonable assurance that the 2022–23 special purpose financial report of the Fund was, in all material respects, fairly stated and that payments made from the Fund were made in accordance with the <i>Social and Affordable Housing NSW Fund Act 2016</i> .
New South Wales Treasury Corporation (TCorp)	<p>An audit conducted to provide reasonable assurance over TCorp's description of controls, their design and operating effectiveness over managed asset portfolios</p> <p>An audit conducted to provide reasonable assurance over TCorp's description of controls, their design and operating effectiveness over investment management services.</p> <p>An audit to provide reasonable assurance over TCorp's Commonwealth Guarantee Fee Forms for the period from 1 July 2022 to 30 June 2023, that they had been prepared in accordance with the 'Australian Government Guarantee of State and Territory Borrowing Scheme Rules'.</p>

Agency	Nature of engagement
Energy Industries Superannuation Scheme Pool A	<p>A reasonable assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the relevant APRA reporting forms are prepared in all material respects in accordance with the requirements of the APRA reporting standards, trustee of Pool A has complied in all material respects with the reporting requirements of the APRA reporting standards pertaining to the preparation of the APRA reporting forms</li> <li>trustee's compliance with the following applicable provisions under the <i>Superannuation Industry (Supervision) Act 1993</i> (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, <i>Corporations Act 2001</i> (Corporations Act) and Corporations Regulations 2001 (Corporations Regulations)</li> <li>the requirement to maintain an operational risk reserve and trustee capital at the required target amount in accordance with its ORFR strategy.</li> </ul>
Energy Industries Superannuation Scheme Pool B	<p>A reasonable assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the relevant APRA reporting forms are prepared in all material respects in accordance with the requirements of the APRA reporting standards, trustee of Pool B has complied in all material respects with the reporting requirements of the APRA reporting standards pertaining to the preparation of the APRA reporting forms</li> <li>trustee's compliance with the following applicable provisions under the <i>Superannuation Industry (Supervision) Act 1993</i> (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, <i>Corporations Act 2001</i> (Corporations Act) and Corporations Regulations 2001 (Corporations Regulations)</li> <li>the requirement to maintain an operational risk reserve and trustee capital at the required target amount in accordance with its ORFR strategy.</li> </ul>
Energy Industries Superannuation Scheme Pool A	<p>A limited assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the trustee's systems, procedures and internal controls are designed to ensure that the trustee has complied with all applicable prudential requirements</li> <li>the trustee's systems, procedures and internal controls provided reliable data to APRA as required under the APRA reporting standards</li> <li>compliance with the Risk Management Framework.</li> </ul>
Energy Industries Superannuation Scheme Pool B	<p>A limited assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the trustee's systems, procedures and internal controls are designed to ensure that the trustee has complied with all applicable prudential requirements</li> <li>the trustee's systems, procedures and internal controls provided reliable data to APRA as required under the APRA reporting standards</li> <li>compliance with the Risk Management Framework.</li> </ul>

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The Macquarie University Professorial Superannuation Scheme	<p>A reasonable assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the relevant APRA reporting forms are prepared in all material respects in accordance with the requirements of the APRA reporting standards, trustee of the</li> <li>Scheme has complied in all material respects with the reporting requirements of the APRA reporting standards pertaining to the preparation of the APRA reporting forms</li> <li>trustee's compliance with the following applicable provisions under the <i>Superannuation Industry (Supervision) Act 1993</i> (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, <i>Corporations Act 2001</i> (Corporations Act) and Corporations Regulations 2001 (Corporations Regulations)</li> <li>the requirement to maintain an operational risk reserve and trustee capital at the required target amount in accordance with its ORFR strategy.</li> </ul>
The Macquarie University Professorial Superannuation Scheme	<p>A limited assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the trustee's systems, procedures and internal controls are designed to ensure that the trustee has complied with all applicable prudential requirements</li> <li>the trustee's systems, procedures and internal controls provided reliable data to APRA as required under the APRA reporting standards.</li> </ul>
The University of Sydney Professorial Superannuation System	<p>A reasonable assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the relevant APRA reporting forms are prepared in all material respects in accordance with the requirements of the APRA reporting standards, trustee of the System has complied in all material respects with the reporting requirements of the APRA reporting standards pertaining to the preparation of the APRA reporting forms</li> <li>trustee's compliance with the following applicable provisions under the <i>Superannuation Industry (Supervision) Act 1993</i> (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, <i>Corporations Act 2001</i> (Corporations Act) and Corporations Regulations 2001 (Corporations Regulations)</li> <li>the requirement to maintain an operational risk reserve and trustee capital at the required target amount in accordance with its ORFR strategy.</li> </ul>
The University of Sydney Professorial Superannuation System	<p>A limited assurance audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the trustee's systems, procedures and internal controls are designed to ensure that the trustee has complied with all applicable prudential requirements</li> <li>the trustee's systems, procedures and internal controls provided reliable data to APRA as required under the APRA reporting standards.</li> </ul>
SAS Trustee Corporation Pooled Fund	<p>An Independent Auditor's Reasonable Assurance Report on APRA Reporting Forms for the year ended 30 June 2023. Audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>the relevant APRA reporting forms are prepared in all material respects in accordance with the requirements of the APRA reporting standards, the financial position of the Fund as at 30 June 2023 and its performance for the year then ended or accounting records with regard to other information that was not directly derived from the financial statements</li> <li>the trustee of the Fund has complied in all material respects with the reporting requirements of the APRA reporting standards pertaining to the preparation of the APRA reporting forms.</li> </ul>

Agency	Nature of engagement
SAS Trustee Corporation Pooled Fund	An Independent Auditor's Limited Assurance Report on APRA Controls and Compliance for the year ended 30 June 2023. Audit conducted to determine if the trustee's systems, procedures and internal controls provided reliable data to APRA as required under the APRA reporting standards.
Parliamentary Contributory Superannuation Fund	<p>An Independent Auditor's Reasonable Assurance Report on APRA Reporting Forms for the year ended 30 June 2023. Audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>• the relevant APRA reporting forms are prepared in all material respects in accordance with the requirements of the APRA reporting standards, the financial position of the Fund as at 30 June 2023 and its performance for the year then ended or accounting records with regard to other information that was not directly derived from the financial statements</li> <li>• the trustees of the Fund has complied in all material respects with the reporting requirements of the APRA reporting standards pertaining to the preparation of the APRA reporting forms.</li> </ul>
Parliamentary Contributory Superannuation Fund	An Independent Auditor's Limited Assurance Report on APRA Controls and Compliance for the year ended 30 June 2023. Audit conducted to determine if the trustees' systems, procedures and internal controls provided reliable data to APRA as required under the APRA reporting standards.
NSW Fire Brigades Superannuation Pty Ltd	<p>An audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>• the financial statements give a true and fair view of the financial performance and financial position of the Licensee and comply with Australian Accounting Standards</li> <li>• internal controls operating effectiveness of internal controls used by the Licensee to comply with Divisions 2, 3, 4, 4A, 5 and 6 of Part 7.8 of the <i>Corporations Act 2001</i>, Division 7 of Part 7.8 other than section 991A (the 'specified internal controls') of the <i>Corporations Act 2001</i></li> <li>• the operation and control of each account required by sections 981B and 982B of the <i>Corporations Act 2001</i> to be maintained by the Licensee (the required accounts)</li> <li>• that we received all necessary records, information and explanations from the Licensee under regulation 7.8.13 of the <i>Corporations Regulations 2001</i>.</li> </ul>
The Crown Employees (NSW Fire Brigades Firefighting Staff, Death and Disability) Superannuation Fund	<p>An Independent Auditor's Reasonable Assurance Report on APRA Reporting Forms and on Compliance for the year ended 30 June 2023. Audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>• the relevant APRA reporting forms are prepared in all material respects in accordance with the requirements of the APRA reporting standards, the financial position of the Fund as at 30 June 2023 and its performance for the year then ended or accounting records with regard to other information that was not directly derived from the financial statements</li> <li>• the trustee of the Fund has complied in all material respects with the reporting requirements of the APRA reporting standards pertaining to the preparation of the APRA reporting forms</li> <li>• trustee's compliance with the applicable provisions under the <i>Superannuation Industry (Supervision) Act 1993</i> (SIS Act), Superannuation Industry (Supervision) Regulations 1994 (SIS Regulations), APRA reporting standards, <i>Corporations Act 2001</i> (Corporations Act) and Corporations Regulations 2001 (Corporations Regulations)</li> <li>• the requirement to maintain an operational risk reserve and trustee capital at the required target amount in accordance with its ORFR strategy.</li> </ul>

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The Crown Employees (NSW Fire Brigades Firefighting Staff, Death and Disability) Superannuation Fund	<p>An Independent Auditor's Limited Assurance Report on APRA Reporting Forms and on Controls and Compliance for the year ended 30 June 2023. Audit conducted to determine if:</p> <ul style="list-style-type: none"> <li>• the trustee's systems, procedures and internal controls are designed to ensure that the trustee has complied with all applicable prudential requirements</li> <li>• the trustee's systems, procedures and internal controls provided reliable data to APRA as required under the APRA reporting standards</li> <li>• compliance with the Risk Management Framework.</li> </ul>