

Appendix one – Timeliness of financial reporting by agency

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

Cluster agencies	Timeliness of financial reporting		
	Early close procedures	Financial statements	Audit report
Principal department			
Department of Communities and Justice*	✓	✓	✓
Statutory and independent agencies			
Judicial Commission of New South Wales**	✓	✓	! 1
Legal Aid Commission of New South Wales	✓	✓	✓
New South Wales Crime Commission	✓	✓	✓
Office of the Ageing and Disability Commissioner	N/A	✓	✓
Office of the Children's Guardian	✓	✓	✓
Office of the Director of Public Prosecutions	✓	✓	✓
Other agencies			
Combat Sports Authority of NSW	N/A	✓	! 2
Crown Solicitor's Office	✓	✓	✓
Fire and Rescue NSW	✓	✓	✓
Home Purchase Assistance Fund	N/A	✓	✓
John Williams Memorial Charitable Trust	N/A	✓	✓
Legal Profession Admission Board	N/A	✓	✓
Legal Services Council	N/A	✓	✓
Multicultural NSW	✓	✓	✓
New South Wales Aboriginal Land Council**	N/A	✓	! 3
NSWALC Resources Pty Limited**	N/A	✓	! 3
NSWALC Properties Pty Ltd**	N/A	✓	! 3
NSWALC Housing Ltd**	N/A	✓	! 4
NSWALC Employment and Training Ltd**	N/A	✓	! 5
New South Wales Institute of Sport	✓	✓	✓
NSW Police Force	✓	✓	✓
NSW Trustee and Guardian	✓	✓	✓

Timeliness of financial reporting

Cluster agencies	Early close procedures	Financial statements	Audit report
Office of Sport	✓	✓	✓
Office of the NSW Rural Fire Service	✓	✓	✓
Office of the NSW State Emergency Service	✓	✓	✓
Sydney Cricket and Sports Ground Trust	N/A	✓	✓
The Trustees of the Anzac Memorial Building	N/A	✓	✓
Venues NSW	✓	✓	✓

Key ✓ Statutory reporting deadline was met ! Statutory reporting deadline was not met

* The department submitted its financial statements to the Audit Office on time but sought approval from NSW Treasury to delay submission of its lease related balances and note disclosures until 19 August 2020. An extension was granted so the department could validate the completeness and accuracy of lease information for disclosure in their financial statements. The department submitted their revised financial statements to the Audit Office on 19 August 2020.

** This entity is not part of the cluster but is included for reporting purposes.

N/A This entity is not required to perform early close procedures.

- 1 The audit report was issued 16 days after the revised statutory date.
- 2 The audit report was issued 32 days after the revised statutory date.
- 3 The audit report was issued nine days after the revised statutory date.
- 4 The audit report was issued ten days after the revised statutory date.
- 5 The audit report was issued eight days after the revised statutory date.