

Appendix one – Misstatements in financial statements submitted for audit

| | 2022–23 | | | 2021–22 | | |
|---|-------------|-----------|-------|-------------|-----------|-------|
| | Uncorrected | Corrected | Total | Uncorrected | Corrected | Total |
| Principal department | | | | | | |
| Department of Planning and Environment | -- | 3 | 3 | -- | 2 | 2 |
| Crown lands and local government | | | | | | |
| Cemeteries and Crematoria NSW | 1 | -- | 1 | -- | 1 | 1 |
| Lands Administration Ministerial Corporation | -- | -- | -- | -- | 1 | 1 |
| Northern Metropolitan Cemeteries Land Manager | 3 | 1 | 4 | 3 | 5 | 8 |
| NSW Crown Holiday Parks Land Manager | -- | 1 | 1 | 1 | 2 | 3 |
| Rookwood General Cemeteries Reserve Land Manager | 1 | -- | 1 | -- | -- | -- |
| Rookwood Necropolis Land Manager | -- | 2 | 2 | -- | 1 | 1 |
| Southern Metropolitan Cemeteries Land Manager | 4 | 1 | 5 | 2 | 2 | 4 |
| Wentworth Park Sporting Complex Land Manager [^] | ^ | ^ | ^ | 1 | -- | 1 |
| 45 non-exempted Category 2 Statutory Land Managers - based on the department's assessment | # | # | # | # | # | # |
| 119 Common Trusts | # | # | # | # | # | # |

| | 2022–23 | | | 2021–22 | | |
|--|-------------|-----------|-------|-------------|-----------|-------|
| | Uncorrected | Corrected | Total | Uncorrected | Corrected | Total |
| Environment and heritage | | | | | | |
| Biamanga National Park Board of Management [^] | ^ | ^ | ^ | ^ | ^ | ^ |
| Biodiversity Conservation Trust | -- | -- | -- | -- | -- | -- |
| Corporation Sole 'Minister Administering the Heritage Act 1977'* | * | * | * | * | * | * |
| Environment Protection Authority | 2 | 3 | 5 | - | 2 | 2 |
| Environmental Trust | -- | -- | -- | -- | -- | -- |
| Gulaga National Park Board of Management [^] | ^ | ^ | ^ | -- | 2 | 2 |
| Jenolan Caves Reserve Trust | -- | 3 | 3 | -- | 4 | 4 |
| Lord Howe Island Board | -- | 3 | 3 | -- | 3 | 3 |
| Mt Grenfell Historic Site Board of Management [^] | ^ | ^ | ^ | N/A | N/A | N/A |
| Mutawintji Board of Management [^] | ^ | ^ | ^ | -- | 1 | 1 |
| Taronga Conservation Society Australia | -- | 1 | 1 | -- | -- | -- |
| Worimi Conservation Lands Board of Management [^] | ^ | ^ | ^ | -- | -- | -- |
| Homes | | | | | | |
| Aboriginal Housing Office | 1 | -- | 1 | 2 | -- | 2 |
| NSW Land and Housing Corporation | -- | -- | -- | -- | -- | -- |
| Teacher Housing Authority of New South Wales | -- | -- | -- | -- | 4 | 4 |
| Planning | | | | | | |
| Planning Ministerial Corporation | -- | 1 | 1 | -- | -- | -- |
| Property and development | | | | | | |
| Hunter and Central Coast Development Corporation | -- | 2 | 2 | -- | 2 | 2 |
| Independent Planning Commission | -- | -- | -- | -- | 1 | 1 |

| | 2022–23 | | | 2021–22 | | |
|---|-------------|-----------|-----------|-------------|-----------|-----------|
| | Uncorrected | Corrected | Total | Uncorrected | Corrected | Total |
| Landcom | -- | 3 | 3 | -- | -- | -- |
| Property NSW | -- | 4 | 4 | 1 | 1 | 2 |
| Sydney Olympic Park Authority | -- | -- | -- | 1 | 1 | 2 |
| Waste Assets Management Corporation | -- | 1 | 1 | -- | 1 | 1 |
| Special deposit account | | | | | | |
| Crown Reserves Improvement Fund** | ** | ** | ** | -- | 1 | 1 |
| Water | | | | | | |
| Cobar Water Board | -- | -- | -- | -- | -- | -- |
| Dams Safety NSW | -- | -- | -- | -- | 1 | 1 |
| Hunter Water Corporation | -- | -- | -- | -- | -- | -- |
| Natural Resources Access Regulator | -- | -- | -- | -- | 1 | 1 |
| Sydney Water Corporation | 1 | -- | 1 | 2 | 3 | 5 |
| Water Administration Ministerial Corporation | -- | 1 | 1 | -- | -- | -- |
| Water NSW | -- | -- | -- | -- | 4 | 4 |
| WaterNSW Infrastructure Pty Ltd | -- | -- | -- | -- | -- | -- |
| Other portfolio agencies listed in Appendix A of Treasurer's Direction TD21-02 | | | | | | |
| Greater Cities Commission | -- | -- | -- | -- | -- | -- |
| NSW Reconstruction Authority | -- | 6 | 6 | --v | --v | --v |
| Western Parkland City Authority | 2 | -- | 2 | -- | -- | -- |
| Total | 15 | 36 | 51 | 13 | 46 | 59 |

N/A Exempted from financial reporting.

^ Audits for these agencies are ongoing.

* The 2020–21 audit of the Corporation Sole 'Minister Administering the Heritage Act 1977' is ongoing, and the 2021–22 and the 2022–23 audits have not commenced.

** The Crown Reserves Improvement Fund has been reported as an administered item within the Department of Planning and Environment's 2022–23 financial statements and has not prepared financial statements for 2022–23.

To date, none of the 45 non-exempted Category 2 Statutory Land Managers have submitted their 30 June 2022 financial statements for audit. The department has yet to provide their assessment of the reporting requirements for the Category 2 SLMs for 2022–23. The department advised there were 579 Category 2 SLMs as at 30 June 2023. All 119 Common Trusts have never submitted financial statements.

v NSW Reconstruction Authority was a newly created entity from 16 December 2022, and there are no prior year financial statements.

Source: Engagement Closing Reports issued to portfolio agencies.