## Appendix one – Misstatements in financial statements submitted for audit

	2022–23			2021–22			
	Uncorrected#	Corrected	Total	Uncorrected#	Corrected	Total	
Agricultural Scientific Collections Trust	1		1		2	2	
Belgenny Farm Agricultural Heritage Centre Trust		3	3	1		1	
CB Alexander Foundation	*	*	*	1	2	3	
Coal Innovation NSW Fund		1	1		3	3	
Department of Regional NSW		12	12	1	3	4	
Fisheries Trust Funds		4	4	1		1	
Forestry Corporation of NSW					1	1	
Game and Pest Management Trust Fund		2	2		2	2	
Local Land Services	3		3	1		1	
New South Wales Rural Assistance Authority		1	1				
Northern Rivers Reconstruction Corporation		1	1	**	**	**	
NSW Food Authority							
Regional growth NSW Development Corporation					1	1	
Rice Marketing Board for the State of New South Wales					1	1	
Veterinary Practitioners Board		2	2		1	1	
Border Fence Maintenance Board	N/A	N/A	N/A	3		3	

	2022–23			2021–22		
	Uncorrected#	Corrected	Total	Uncorrected#	Corrected	Total
Wine Grapes Marketing Board	v	v	v		1	1
The Trustee for Farrer Memorial Research Scholarship Fund	v	v	v		3	3

\* Audits for these agencies are ongoing.

\*\* Agency exempted from financial reporting in FY2021–22.

N/A This agency was transferred out of the Regional NSW portfolio on 5 April 2023.

v These agencies prepare financial statements as at December, 2021–22 comparative information is relating to financial year ended at 31 December 2022.

# Agencies concluded the effect of not correcting the misstatements was immaterial, individually and in aggregate to their financial statements as a whole.

Source: Engagement Closing Reports issued to portfolio agencies.