

Appendix one – Prescribed entities

Section 45 of the *Government Sector Audit Act 1983* (GSA Act) requires the Auditor-General to perform audits of the financial statements of entities, funds or accounts prescribed for the purposes of that section. Prescribed audits are generally made at the request of a Treasurer, a responsible minister, or a prescribed requestor. The Auditor-General is required to inspect and audit the financial report and the books and records relating to an entity or fund or account under the control of an entity. Section 45(3) of the GSA Act requires the Auditor-General to include a reference to any prescribed audit conducted in this report. The following were prescribed entities as at 30 June 2023.

Entity/fund	Latest financial statements audited	Type of audit opinion issued
AustLII Foundation Limited	31 December 2022	Unmodified
Belgenny Farm Agricultural Heritage Centre Trust	30 June 2023	Unmodified
The Brett Whiteley Foundation	30 June 2023	Unmodified
City West Housing Pty Limited	30 June 2023	Unmodified
Cowra Japanese Garden Maintenance Foundation Limited	31 March 2023	Unmodified
Cowra Japanese Garden Trust	31 March 2023	Unmodified
Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund	30 June 2023	Unmodified
Eif Pty Limited	30 June 2023	Unmodified
Energy Investment Fund	20 June 2023	Unmodified, with an emphasis of matter
Central Coast Council Water Supply Authority (formerly Gosford City and Wyong City Council Water Supply Authorities)	30 June 2023	Unmodified
Home Building Compensation Fund	30 June 2023	Unmodified
The funds for the time being under the management of the NSW Treasury Corporation, as trustee	30 June 2023	Unmodified
Macquarie University Professorial Superannuation Scheme	30 June 2023	Unmodified
National Art School	31 December 2022	Unmodified
NSW Fire Brigades Superannuation Pty Limited	30 June 2023	Unmodified
Parliamentary Contributory Superannuation Fund	30 June 2023	Unmodified
Sydney Educational Broadcasting Limited	31 December 2022	Unmodified
The trustees for the time being of each superannuation scheme established by a trust deed as referred to in section 127 of the <i>Superannuation Administration Act 1996</i>	30 June 2023	Unmodified
The Art Gallery of New South Wales Foundation	30 June 2023	Unmodified
Trustees of the Farrer Memorial Research Scholarship Fund	31 December 2022	Unmodified
United States Studies Centre	31 December 2022	Unmodified

Entity/fund	Latest financial statements audited	Type of audit opinion issued
Universities Admissions Centre (NSW and ACT) Pty Limited	30 June 2023	Unmodified
University of Sydney Professorial Superannuation System	31 December 2022	Unmodified