

Appendix one – Misstatements in financial statements submitted for audit

	2022–23			2021–22		
	Uncorrected	Corrected	Total	Uncorrected	Corrected	Total
Portfolio lead entity						
NSW Treasury	4	4	8	2	1	3
Treasury portfolio (other)						
Alpha Distribution Ministerial Holding Corporation	--	1	1	--	--	--
Electricity Assets Ministerial Holding Corporation	--	--	--	--	--	--
Electricity Retained Interest Corporation - Ausgrid	--	--	--	--	1	1
Electricity Retained Interest Corporation Fund - Ausgrid	--	--	--	--	--	--
Electricity Retained Interest Corporation - Endeavour Energy	--	1	1	--	1	1
Electricity Retained Interest Corporation Fund - Endeavour Energy	--	--	--	--	--	--
Thirty-two controlled entities of the Electricity Retained Interest Corporation – Ausgrid ^	--	--	--	--	--	--
Twenty-four controlled entities of the Electricity Retained Interest Corporation – Endeavour Energy ^	--	--	--	--	--	--
Energy Corporation of New South Wales	1	2	3	--	4	4
Electricity Transmission Ministerial Holding Corporation	--	1	1	1	1	2
Epsilon Distribution Ministerial Holding Corporation	--	3	3	--	--	--

	2022-23			2021-22		
	Uncorrected	Corrected	Total	Uncorrected	Corrected	Total
ERIC Alpha Holdings Pty Ltd	--	--	--	--	1	1
ERIC Epsilon Holdings Pty Ltd	--	1	1	--	1	1
Generator Property Management Pty Ltd	--	--	--	--	4	4
ICNSW Australian Equities Fund ^	--	--	--	--	--	--
ICNSW International Equities Hedged Fund ^	--	--	--	--	--	--
ICNSW International Equities Fund (Unhedged) ^	--	--	--	--	--	--
Infrastructure NSW	--	7	7	1	1	2
Liability Management Ministerial Corporation	--	--	--	--	--	--
Long Service Corporation	--	--	--	1	1	2
Ministerial Holding Corporation ^	--	--	--	--	--	--
New South Wales Treasury Corporation *	--	--	--	--	--	--
NSW Generations (Community Services and Facilities) Fund	--	--	--	--	--	--
NSW Generations (Debt Retirement) Fund	--	--	--	--	--	--
Port Botany Lessor Pty Limited #	--	--	--	--	--	--
Port Botany Lessor Ministerial Holding Corporation	--	--	--	--	--	--
Port Kembla Lessor Pty Limited #	--	--	--	--	--	--
Port Kembla Lessor Ministerial Holding Corporation	--	--	--	--	--	--
Port of Newcastle Lessor Pty Limited #	--	--	--	--	--	--
Port of Newcastle Lessor Ministerial Holding Corporation	1	--	1	--	--	--
Ports Assets Ministerial Holding Corporation ^	--	--	--	--	--	--

	2022-23			2021-22		
	Uncorrected	Corrected	Total	Uncorrected	Corrected	Total
Restart NSW Fund	--	--	--	--	--	--
Roads Retained Interest Pty Ltd	--	--	--	--	--	--
Snowy Hydro Legacy Fund ^	--	--	--	--	--	--
Social and Affordable Housing NSW Fund	--	--	--	--	--	--
Social and Affordable Housing NSW Fund Investment Trust	--	--	--	--	--	--
State Rail Authority Residual Holding Corporation ^	--	--	--	--	--	--
Treasury portfolio (insurance and compensation) excluding Nominal Insurer						
Building Insurers' Guarantee Corporation ^	--	--	--	--	--	--
Home Building Compensation Fund	--	--	--	--	--	--
Insurance and Care NSW	2	1	3	--	--	--
Lifetime Care and Support Authority of New South Wales	1	--	1	--	--	--
NSW Self Insurance Corporation	1	--	1	1	--	1
Sporting Injuries Compensation Authority	--	--	--	--	--	--
Workers Compensation (Dust Diseases) Authority	--	--	--	--	--	--
Treasury portfolio (superannuation)						
Buroba Pty Ltd ^	--	--	--	--	--	--
Crown Employees (NSW Fire Brigades Firefighting Staff Death and Disability) Superannuation Fund	--	--	--	--	--	--
EIF Pty Limited	--	--	--	--	--	--
Energy Industries Superannuation Scheme Pool A	--	--	--	--	--	--
Energy Industries Superannuation Scheme Pool B	--	--	--	--	--	--

	2022-23			2021-22		
	Uncorrected	Corrected	Total	Uncorrected	Corrected	Total
Energy Industries Superannuation Scheme Pty Limited	--	--	--	--	--	--
Energy Investment Fund	--	--	--	--	--	--
LGSS Pty Limited	--	1	1	1	--	1
Macquarie University Professorial Superannuation Scheme	1	--	1	--	--	--
NSW Fire Brigades Superannuation Pty Ltd	--	--	--	--	--	--
Parliamentary Contributory Superannuation Fund	1	--	1	--	--	--
Trustees of the Parliamentary Contributory Superannuation Fund	--	--	--	--	--	--
SAS Trustee Corporation - Pooled Fund	1	1	2	--	--	--
SAS Trustee Corporation	--	--	--	4	--	4
SAS Trustee Corporation Staff Agency ^	--	--	--	--	--	--
University of Sydney Professorial Superannuation System	--	--	--	--	--	--
Valley Commerce Pty Ltd ^	--	--	--	--	--	--
Treasury portfolio (Workers Compensation Nominal Insurer)						
Workers Compensation Nominal Insurer	1	2	3	2	--	2
Total	14	25	39	13	16	29

^ Agency is exempt from financial reporting.

* This excludes funds within the TCorp Investment Management (IM) Funds of \$75 billion, which are managed by TCorp as the trustee of the IM Funds. There were no corrected or uncorrected misstatements reported for the IM Funds.

In October 2021, the Secretary of Treasury, under appropriate delegation powers, approved a proposal to restructure Port Botany Lessor Pty Limited, Port Kembla Lessor Pty Limited and Port of Newcastle Pty Limited (Port Lessor Companies) from their Proprietary Company status to a Ministerial Holding Corporation. This change took effect on 1 July 2022 and the assets, rights and liabilities of the Port Lessor Companies were transferred to the respective Port Lessor Ministerial Holding Corporations on this date.

Source: Engagement Closing Reports issued to portfolio agencies.