

Appendix three – Timeliness of financial reporting

Portfolio agencies	2022–23 Financial statements submission	Date audit report was issued
Principal department		
Department of Planning and Environment	✓	12 October 2023
Crown lands and local government		
Catholic Metropolitan Cemeteries Trust**	!	**
Cemeteries and Crematoria NSW	✓	12 October 2023
Lands Administration Ministerial Corporation	✓	12 October 2023
Northern Metropolitan Cemeteries Land Manager	✓	4 October 2023
NSW Crown Holiday Parks Land Manager	✓	12 October 2023
Rookwood General Cemeteries Reserve Land Manager	✓	4 October 2023
Rookwood Necropolis Land Manager	–	6 December 2023
Southern Metropolitan Cemeteries Land Manager	✓	4 October 2023
Wentworth Park Sporting Complex Land Manager (Category 2 Statutory Land Manager)	✓	^
45 non-exempted Category 2 Statutory Land Managers - based on the department's assessment	!	#
119 Common Trusts	!	#
Environment and heritage		
Biamanga National Park Board of Management	–	^^
Biodiversity Conservation Trust	–	8 November 2023
Corporation Sole 'Minister Administering the Heritage Act 1977' *	!	^
Environment Protection Authority	✓	31 October 2023
Environmental Trust	✓	5 October 2023
Gulaga National Park Board of Management	–	^^
Jenolan Caves Reserve Trust	✓	3 November 2023
Lord Howe Island Board	✓	30 October 2023
Mutawintji Board of Management	–	^
Mt Grenfell Historic Site Board of Management	–	^
Taronga Conservation Society Australia	✓	27 September 2023
Worimi Conservation Lands Board of Management	–	^

Portfolio agencies	2022–23 Financial statements submission	Date audit report was issued
Homes		
Aboriginal Housing Office	✓	6 October 2023
NSW Land and Housing Corporation	✓	26 October 2023
Teacher Housing Authority of New South Wales	✓	11 October 2023
Planning		
Planning Ministerial Corporation	✓	12 October 2023
Property and development		
Hunter and Central Coast Development Corporation	✓	12 October 2023
Independent Planning Commission	✓	16 October 2023
Landcom	✓	6 September 2023
Property NSW	✓	13 October 2023
Sydney Olympic Park Authority	✓	12 October 2023
Waste Assets Management Corporation	✓	6 October 2023
Water		
Cobar Water Board	✓	26 October 2023
Dams Safety NSW	✓	3 October 2023
Hunter Water Corporation	✓	4 September 2023
Natural Resources Access Regulator	✓	3 October 2023
Sydney Water Corporation	✓	30 August 2023
Water Administration Ministerial Corporation	✓	12 October 2023
Water NSW	✓	14 September 2023
WaterNSW Infrastructure Pty Ltd	✓	12 September 2023
Other portfolio agencies listed in Appendix A of Treasurer's Direction TD21-02		
Greater Cities Commission	✓	23 October 2023
NSW Reconstruction Authority	✓	29 November 2023
Western Parkland City Authority	✓	11 October 2023

✓ Treasury's reporting deadline was met.

— Treasury's approved extension timeframe was met.

! Treasury's reporting deadline was not met.

[^] Audits for these agencies are ongoing.

^{^^} The 2021–22 and 2022–23 audit 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 2022–23 audit have not commenced.

^{**} The Catholic Metropolitan Cemeteries Trust (CMCT) continues to maintain they are not controlled by the State. Consequently, their financial statements have not been provided to the Audit Office of NSW for audit.

[#] To date, none of the 45 non-exempted Category 2 Statutory Land Managers have submitted their 30 June 2023 financial statements for audit. All 119 Common Trusts have never submitted financial statements for audit.