

Appendix one – Misstatements in financial statements submitted for audit

	2021–22			2020–21		
	Uncorrected**	Corrected	Total	Uncorrected**	Corrected	Total
Principal department						
Department of Planning and Environment	--	2	2	--	2	2
Crown lands and local government						
Cemeteries and Crematoria NSW	--	1	1	--	--	--
Lands Administration Ministerial Corporation	--	1	1	--	--	--
Northern Metropolitan Cemeteries Land Manager	3	5	8	--	--	--
NSW Crown Holiday Parks Land Manager	1	2	3	--	--	--
Rookwood General Cemeteries Reserve Land Manager	--	--	--	1	1	2
Rookwood Necropolis Land Manager [^]	--	1	1	--	--	--
Southern Metropolitan Cemeteries Land Manager	2	2	4	3	1	4
Wentworth Park Sporting Complex Land Manager	1	--	1	--	--	--
45 non-exempted Category 2 Statutory Land Managers - based on the department's assessment	#	#	#	#	#	#
119 Commons Trusts	#	#	#	#	#	#
Environment and heritage						
Biamanga National Park Board of Management [^]	^	^	^	--	--	--
Biodiversity Conservation Trust	--	--	--	--	--	--

	2021–22			2020–21		
	Uncorrected**	Corrected	Total	Uncorrected**	Corrected	Total
Corporation Sole 'Minister Administering the <i>Heritage Act 1977</i> ^	*	*	*	*	*	*
Environment Protection Authority	--	2	2	--	--	--
Environmental Trust	--	--	--	--	--	--
Gulaga National Park Board of Management^	--	2	2	N/A	N/A	N/A
Jenolan Caves Reserve Trust	--	4	4	--	4	4
Lord Howe Island Board	--	3	3	1	4	5
Mt Grenfell Site Historic Board of Management	N/A	N/A	N/A	--	--	--
Mutawintji Board of Management^	--	1	1	--	1	1
Taronga Conservation Society Australia	--	--	--	--	--	--
Worimi Conservation Lands Board of Management^	--	--	--	--	--	--
Homes						
Aboriginal Housing Office	2	--	2	2	1	3
NSW Land and Housing Corporation	--	--	--	--	--	--
Teacher Housing Authority of New South Wales	--	4	4	--	1	1
Planning						
Planning Ministerial Corporation	--	--	--	--	1	1
Natural Resources Commission	--	--	--	--	--	--
Property and development						
Hunter and Central Coast Development Corporation	--	2	2	2	--	2
Independent Planning Commission	--	1	1	--	1	1
Landcom	--	--	--	--	1	1
Property NSW	1	1	2	1	2	3
Sydney Olympic Park Authority	1	1	2	--	3	3

	2021–22			2020–21		
	Uncorrected**	Corrected	Total	Uncorrected**	Corrected	Total
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	--	1	1
Sydney Water Corporation	2	3	5	2	--	2
WaterNSW Infrastructure Pty Ltd	--	--	--	--	--	--
Water NSW	--	4	4	--	2	2
Water Administration Ministerial Corporation^	^	^	^	^	^	^
Total	13	46	59	12	27	39

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 audit has not commenced.

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

To date, none of the 45 non-exempted Category 2 Statutory Land Managers have submitted their 30 June 2022 financial statements for audit. All 119 Commons Trusts have never submitted financial statements for audit.

Source: Engagement Closing Reports issued to cluster agencies.