

Appendix three – Timeliness of financial reporting

Cluster agencies	2020–21 Financial statements submission	Date audit report was issued
Principal department		
Department of Planning, Industry and Environment	✓	6 October 2021
Energy, environment and science		
Biamanga National Park Board of Management	✓	9 December 2021
Environment Protection Authority	✓	19 October 2021
Environmental Trust	✓	13 October 2021
Essential Energy	✓	16 September 2021
Jenolan Caves Reserve Trust	✓	29 October 2021
Lord Howe Island Board	—	13 December 2021
Mt Grenfell Historic Site Board of Management	✓	10 December 2021
Mutawintji Board of Management	✓	9 December 2021
NSW Biodiversity Conservation Trust	✓	29 September 2021
Taronga Conservation Society Australia	✓	31 August 2021
Worimi Conservation Lands Board of Management	✓	^
Housing and property		
Aboriginal Housing Office	✓	15 October 2021
Cemeteries and Crematoria NSW	✓	15 October 2021
NSW Land and Housing Corporation	✓	14 October 2021
Property NSW	✓	8 October 2021
Teacher Housing Authority of NSW	✓	8 October 2021
Waste Assets Management Corporation	✓	7 October 2021
Land manager		
Catholic Metropolitan Cemeteries Trust	!	**
Lands Administration Ministerial Corporation	✓	30 September 2021
Northern Metropolitan Cemeteries Land Manager	✓	10 November 2021
NSW Crown Holiday Parks Land Manager	✓	7 October 2021
Rookwood General Cemeteries Reserve Land Manager	✓	22 September 2021
Rookwood Necropolis Trust	✓	2 November 2021
Southern Metropolitan Cemeteries Land Manager	✓	18 November 2021
Wentworth Park Sporting Complex Trust	✓	22 October 2021

Cluster agencies	2020–21 Financial statements submission	Date audit report was issued
60 non-exempt CLMs (based on preliminary assessment)	!	#
120 Common Trusts	!	#
Planning and public spaces		
Centennial Park and Moore Park Trust	✓	12 November 2021
Hunter and Central Coast Development Corporation	✓	5 October 2021
Independent Planning Commission	✓	22 October 2021
Landcom	✓	26 August 2021
Luna Park Reserve Trust	✓	7 October 2021
Natural Resources Commission	✓	8 October 2021
Parramatta Park Trust	✓	12 November 2021
Place Management NSW	✓	12 October 2021
Planning Ministerial Corporation	–	7 October 2021
Royal Botanic Gardens and Domain Trust	✓	14 October 2021
Sydney Olympic Park Authority	–	19 October 2021
Western Sydney Parklands Trust	✓	12 November 2021
Special deposit account		
Crown Reserves Improvement Fund	✓	^
Water		
Cobar Water Board	✓	21 September 2021
Dams Safety NSW	✓	27 October 2021
Hunter Water Corporation	✓	27 August 2021
Natural Resources Access Regulator	✓	6 December 2021
Sydney Water Corporation	✓	23 August 2021
Water Administration Ministerial Corporation *	✓	^
Water NSW	✓	30 September 2021
WaterNSW Infrastructure Pty Ltd	✓	22 September 2021

✓ Original reporting deadline, including Treasury's revised 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 audits of Water Administration Ministerial Corporation's financial statements from 2011 to 2020 were outstanding due to insufficient supporting records, particularly for the earlier years. These audits are currently underway. The 30 June 2021 financial statements were submitted on time, and the 2020–21 audit will commence shortly.

** 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 for audit.

The Department is currently finalising the 2020–21 reporting exemption assessment for the CLMs. The preliminary assessment indicates that 60 State controlled CLMs do not meet the reporting exemption criteria and therefore, are required to prepare 30 June 2021 financial statements. To date, no CLMs have prepared and submitted financial statements for audit in 2020–21. The Department is seeking NSW Treasury's approval to extend the submission date for CLM's 2020–21 financial statements. All 120 common trusts have never submitted financial statements for audit.