

Auditor-General's Department

Financial report
for the year ended
30 June 2021

INDEPENDENT AUDITOR'S REPORT TO THE TREASURER OF THE SOUTH AUSTRALIAN GOVERNMENT FOR THE AUDITOR- GENERAL'S DEPARTMENT

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Auditor-General's Department (the Department), which comprises the statement of financial position and statement of administered financial position as at 30 June 2021, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows, the statement of administered comprehensive income and the statement of administered cash flow for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the Certification of the Financial Report.

In our opinion the accompanying financial report of Auditor-General's Department, is in accordance with the *Public Finance and Audit Act 1987*, including:

- (i) The financial report presents fairly, in all material respects, the financial position of the Department as at 30 June 2021, and of its financial performance and cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards - Reduced Disclosure Requirements.
- (ii) The financial report also complies with the accounts and records of the Department.

We have obtained all of the information and explanations required from the Department.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Auditor General's responsibility for the Financial Report

The Auditor General is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions promulgated under the *Public Finance and Audit Act 1987* and the Australian Accounting Standards - Reduced Disclosure Requirements for such internal control as the Auditor-General determines is necessary to enable the preparation of the financial report that presents fairly and is free from material misstatement, whether due to fraud or error.



In preparing the financial report, the Auditor-General is responsible for assessing the Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A handwritten version of the BDO logo in blue ink, with the letters 'BDO' written in a cursive, stylized font.

BDO Audit (SA) Pty Ltd

A handwritten signature in blue ink, appearing to read 'Andrew Tickle', written over a faint, illegible background.

Andrew Tickle
Director

Adelaide, 10 September 2021

Auditor-General's Department**Statement of Comprehensive Income
for the year ended 30 June 2021**

	Note	2021 \$000	2020 \$000
Expenses:			
Employee expenses	2	13 805	14 064
Supplies and services:			
Contractors		1 244	1 394
Office accommodation and service costs	12	770	721
Consultancies		431	380
Other supplies and services	5	1 296	1 010
		<u>3 741</u>	<u>3 505</u>
Depreciation and amortisation		284	252
Total expenses		<u>17 830</u>	<u>17 821</u>
Income:			
Appropriation and contingency provision grant	6	18 443	18 161
Services received free of charge	7	84	63
Other income		1	1
Total income		<u>18 528</u>	<u>18 225</u>
Net result		<u>698</u>	<u>404</u>
Total comprehensive result		<u>698</u>	<u>404</u>

Net result and total comprehensive result are attributable to the SA Government as owner

**Statement of Financial Position
as at 30 June 2021**

	Note	2021 \$000	2020 \$000
Current assets:			
Cash and cash equivalents	8	8 101	7 307
Receivables	9	142	124
Total current assets		8 243	7 431
Non-current assets:			
Computing and office facilities	10	306	332
Right of use plant & equipment	10	34	50
Intangible assets	10	16	6
Total non-current assets		356	388
Total assets		8 599	7 819
Current liabilities:			
Payables	11	564	491
Lease liabilities		21	28
Employee benefits	3	2 238	2 062
Provision for workers compensation	4	24	20
Total current liabilities		2 847	2 601
Non-current liabilities:			
Payables	11	390	392
Lease liabilities		13	22
Employee benefits	3	3 770	3 940
Provision for workers compensation	4	58	41
Total non-current liabilities		4 231	4 395
Total liabilities		7 078	6 996
Net assets		1 521	823
Equity:			
Retained earnings		1 521	823
Total equity		1 521	823

Total equity is attributable to the SA Government as owner

Commitments 12

**Statement of Changes in Equity
for the year ended 30 June 2021**

	Retained earnings \$000	Total \$000
Balance at 30 June 2019	419	419
Total comprehensive result for the year 2019-20	404	404
Balance at 30 June 2020	823	823
Total comprehensive result for the year 2020-21	698	698
Balance at 30 June 2021	1 521	1 521

All changes in equity are attributable to the SA Government as owner

**Statement of Cash Flows
for the year ended 30 June 2021**

	2021 Inflows (Outflows) \$000	2020 Inflows (Outflows) \$000
Cash flows from operating activities:		
Cash outflows:		
Employee expenses	(13 753)	(13 693)
Supplies and services	(4 016)	(3 836)
Payments for Paid Parental Leave Scheme	(26)	(74)
Cash inflows:		
Other income	1	1
Goods and services tax refunds from Australian Taxation Office	355	372
Receipts for Paid Parental Leave Scheme	41	58
Appropriations and contingency provision grant	18 443	18 161
Net cash provided by (used in) operating activities	1 045	989
Cash flows from investing activities:		
Cash outflows:		
Purchase of computing and office facilities	(208)	(230)
Purchase of intangible assets	(14)	-
Net cash provided by (used in) investing activities	(222)	(230)
Cash flows from financing activities:		
Cash outflows:		
Repayment of leases	(28)	(36)
Repayment of borrowings	(1)	(1)
Net cash provided by (used in) financing activities	(29)	(37)
Net increase (decrease) in cash and cash equivalents	794	722
Cash and cash equivalents at 1 July	7 307	6 585
Cash and cash equivalents at 30 June	8 101	7 307

Notes to and forming part of the financial statements

1. Objectives of the Auditor-General's Department (the Department)

The Department is an administrative unit of the public service established under the *Public Finance and Audit Act 1987* (PFAA). It is a wholly owned and controlled entity of the Crown. Accordingly, all government-related entities are related parties of the Department.

The Department's main statutory responsibilities are to audit and examine the activities of State and Local Government agencies and to report the results to Parliament as required by the PFAA.

Controlled

The Department's sole activity is the provision of auditing services covering the various audit and examination responsibilities prescribed under the PFAA. Within this activity class there are two sub-activities:

Prescribed audits

Includes all audit and examination work for State and Local Government agencies initiated and undertaken by the Auditor-General under the PFAA. During the year the Department spent \$17.4 million (\$17.6 million) on this activity. The main component of work relates to the annual statutory audit of State public sector agencies.

Special investigations

Under the PFAA, the Parliament, Treasurer, a Minister or the Independent Commissioner Against Corruption can require the Auditor-General to undertake certain examinations and report these to Parliament. In 2020-21 the Department spent \$421 000 (\$189 000) on special investigations.

Administered

We also administer certain activities on behalf of the SA Government but do not control the related income, expenses, assets or liabilities. These comprise the following two activities:

Receiving and passing on auditing fees

We charge fees for our audits as permitted by section 39 of the PFAA, but do not retain these fees. We transfer audit fees, less GST, into the SA Government's Consolidated Account as they are received.

Administering special acts

Section 24(4) of the PFAA provides that the salary and allowances of the Auditor-General, as determined by the Governor, will be paid from the SA Government's Consolidated Account. The Auditor-General's remuneration, and recoveries from the Consolidated Account for it, are reported as administered items.

2. Employee expenses	2021	2020
Employee benefits:	\$000	\$000
Salaries	10 882	10 874
Annual leave	940	1 037
Long service leave	(64)	81
Skills and experience retention leave	64	63
Total employee benefits	11 822	12 055
Employee on-costs:		
Superannuation	1 232	1 251
Payroll tax	663	679
Total employee on-costs	1 895	1 930
Workers compensation	24	15
Other employee related expenses	64	64
Total employee expenses	13 805	14 064

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2.1 Remuneration of employees

The number of employees whose normal remuneration is equal to or greater than the base executive remuneration level during the year are grouped within the following bands:	Executive		Staff	
	2021 Number	2020 Number	2021 Number	2020 Number
\$154 001 - \$174 000	-	-	2	1
\$174 001 - \$194 000	-	-	-	-
\$194 001 - \$214 000	4	4	-	-
\$214 001 - \$234 000	-	-	-	-
\$234 001 - \$254 000	1	1	-	-
\$254 001 - \$274 000	1	1	-	-
\$394 001 - \$414 000	1	1	-	-
Total	7	7	2	1

The table includes all employees whose normal remuneration is equal to or greater than the base executive remuneration level. Total remuneration received or receivable by these employees was \$2.04 million (\$1.89 million).

The employee remuneration figures detailed above include employee remuneration recorded in both the Department's financial statements and in its administered financial statements.

2.2 Key management personnel

The key management personnel of the Department are the Auditor-General, the Deputy Auditor-General and the five Assistant Auditors-General.

Total compensation for the Department's key management personnel was \$1.73 million (\$1.73 million). This includes compensation recorded in both the Department's financial statements and in the administered financial statements.

3. Employee benefits liability	2021	2020
Current:	\$000	\$000
Salaries	356	310
Annual leave	1 497	1 411
Long service leave	284	265
Skills and experience retention leave	101	76
Total current	2 238	2 062
Non-current:		
Long service leave	3 770	3 940
Total non-current	3 770	3 940
Total employee benefits	6 008	6 002

Salaries

Liabilities for unpaid salaries for service prior to the reporting date are measured at current pay rates.

Annual leave and skills and experience retention leave

The annual leave liability and the skills and experience retention leave liability are expected to be payable within 12 months and are measured at the undiscounted amount expected to be paid. The salary inflation rate remained at 2%.

Sick leave

No liability is recognised, as all sick leave is non-vesting and the average sick leave taken is estimated to be less than the annual entitlement for sick leave.

Long service leave

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability. An actuarial assessment of long service leave liability has been undertaken by the Department of Treasury and Finance. The estimated liability for long service leave is based on actuarial assumptions over expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data for SA Government entities. Expected future payments are discounted using government bonds rates with durations that align with estimated future cash flows.

AASB 119 requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds increased to 1.25% at 30 June 2021.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service liability of \$395 000 and employee benefit expense of \$395 000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption is the long-term discount rate.

The actuarial assessment by the Department of Treasury and Finance left the salary inflation rate at 2.5% for long service leave. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

The long service leave expected to be taken in the 12 months to 30 June 2022 (current long service leave), has been estimated by adding the estimated termination payments in this period to the estimated long service leave to be taken by ongoing employees in the 12 months (based on previous years' experience). The basis of calculation is similar to that used in previous years.

4. Provision for workers compensation	2021	2020
Current:	\$000	\$000
Provision for workers compensation	24	20
Total current	24	20
Non-current:		
Provision for workers compensation	58	41
Total non-current	58	41
Total provision	82	61
Carrying amount at 1 July	61	51
Increase (Decrease) in provision	21	10
Carrying amount at 30 June	82	61

The Department is responsible for the payment of workers compensation claims. The provision is for the estimated cost of ongoing payments to employees as required under current legislation. The workers compensation provision is an actuarial estimate of the outstanding liability at 30 June 2021 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

5. Other supplies and services	2021	2020
	\$000	\$000
Computing and network processing costs	787	442
Staff recruitment, development and training	204	197
Other expenses	186	169
Shared Services SA charges	62	64
Motor vehicles	51	96
Staff travel, accommodation and allowances	5	42
Total other supplies and services	1 296	1 010

6. Appropriation and contingency provision
 Appropriations to the Department in 2020-21 amounted to \$18.443 million (\$18.154 million). A contingency provision grant was not received in 2020-21 (\$7000).

7. Resources received free of charge		
Services received free of charge – Shared Services SA	62	63
Services received free of charge – ICT Digital Government	22	-
Total resources received free of charge	84	63

The Department is only charged for non-standard services received.

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8. Cash and cash equivalents	2021	2020
Deposits with the Treasurer:	\$000	\$000
Auditor-General's Department Operating Account	5 587	4 858
Accrual Appropriation Excess Funds	2 514	2 449
Total cash and cash equivalents	<u>8 101</u>	<u>7 307</u>

9. Receivables		
Current:		
Goods and services tax	142	124
Total current	<u>142</u>	<u>124</u>

Assets that are sold, consumed or realised as part of the normal operating cycle have been classified as current.

10. Non-current assets

10.1 Classes of assets

Computing and office equipment – at cost	871	870
Accumulated depreciation	<u>819</u>	<u>778</u>
	52	92
Laptop computer equipment – at cost	797	651
Accumulated depreciation	<u>606</u>	<u>411</u>
	191	240
Right of use plant and equipment	69	79
Accumulated depreciation	<u>35</u>	<u>29</u>
	34	50
Leasehold improvements – at cost	851	786
Accumulated depreciation	<u>788</u>	<u>786</u>
	63	-
Intangible assets – Computer software – at cost	534	520
Accumulated amortisation	<u>518</u>	<u>514</u>
	16	6
	<u>356</u>	<u>388</u>

10.2 Reconciliation of carrying amount

	Carrying amount 01.07.20	Additions	Disposals	Depreciation/ Amortisation	Carrying amount 30.06.21
	\$000	\$000	\$000	\$000	\$000
Computing and office equipment	92	14	-	54	52
Laptop computer equipment	240	146	-	195	191
Right of use plant and equipment	50	14	1	29	34
Leasehold improvements	-	65	-	2	63
Computer software	6	14	-	4	16
Total computing and office facilities	<u>388</u>	<u>253</u>	<u>1</u>	<u>284</u>	<u>356</u>

Computing and office facilities are held at fair value as required by the Accounting Policy Statements. We use cost less accumulated depreciation to determine fair value. Intangible assets are held at cost less accumulated amortisation. We only capitalise items greater than \$2000. There are no indications of impairment of our assets.

We depreciate/amortise all assets over three years except laptops which we depreciate over two years. Depreciation and amortisation is on a straight-line basis. All computing and office facilities are classified as level 3 as a key input is management's assessment of the useful life and condition.

The Department has motor vehicle leases with the South Australian Government Financing Authority (SAFA), through their agent LeasePlan Australia. Motor vehicle leases are non-cancellable, with rental payments monthly in arrears. Lease terms are three years (60 000 km). The lease rate is determined according to the type of vehicle being leased and the number of months of the lease period and are reviewed annually. No variable lease payments are provided for in the lease agreements and no options exist to renew the leases at the end of their term.

11. Payables	2021	2020
Current:	\$000	\$000
Employee on-costs	409	381
Creditors	87	60
Accrued expenses	53	50
Paid Parental Leave Scheme payable	15	-
Total current	564	491
Non-current:		
Employee on-costs	390	392
Total non-current	390	392
Total payables	954	883

Employment on-costs

Include payroll tax and superannuation contributions. Superannuation contributions are paid to the South Australian Superannuation Board. The Department does not have any liability for payments to beneficiaries as these have been assumed by the respective superannuation schemes. The superannuation liabilities reported reflect amounts to be paid to the South Australian Superannuation Board.

Other payables

Payables are normally settled within 30 days from the date of the invoice or date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates fair value.

12. Commitments**Other contractual commitments****Office accommodation**

The Department has accommodation services provided by the Department for Infrastructure and Transport under a Memorandum of Administrative Arrangement (MoAA) issued in accordance with government-wide accommodation policies.

The current tenancy term is to 30 June 2024, with three years right of renewal to 30 June 2027.

Audit services

Obligations under non-cancellable contracts for audit services. These obligations have not been recognised as liabilities.

Other contractual commitments

At the reporting date the Department had the following obligations:	2021	2020
	\$000	\$000
Not later than one year	1 932	1 344
Later than one year but not later than five years	1 731	1 210
Total contractual commitments as lessee	3 663	2 554

13. Significant accounting policies**(a) Basis of preparation**

The financial statements are general purpose financial statements, prepared in line with applicable Australian Accounting Standards – Reduced Disclosure Requirements, and Treasurer’s Instructions (Accounting Policy Statements) issued under the PFAA. The Accounting Policy Statements require certain disclosures in addition to Australian Accounting Standards.

We have not early-adopted any Australian Accounting Standards or Australian interpretations issued by the Australian Accounting Standards Board.

The Department is a not-for-profit entity for financial reporting purposes.

The historical cost convention is used, unless otherwise stated. This means that assets are recorded at their initial cost and liabilities are valued at the amount initially received in exchange for the obligation.

The administered financial statements have been prepared applying the same accounting policies as for items controlled by the Auditor-General’s Department.

(b) Taxation

The Department is liable for payroll tax, fringe benefits tax and goods and services tax (GST) but not income tax. Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office it is recognised as part of the cost of acquisition of an asset or as part of an item of expense
- receivables and payables which are stated with the amount of GST included.

Operating cash flows in the Statement of Cash Flows include GST. The GST on investing and financing cash flows are included as operating cash flows.

(c) Appropriation and contingency provision

We are funded by Parliamentary appropriations, paid into a special deposit account titled 'Auditor-General's Department Operating Account'. We are also appropriated for some expenses that will not require a cash payment, such as depreciation. Some appropriations are deposited into a special deposit account at the Department of Treasury and Finance titled 'Accrual Appropriation Excess Funds'. Although we control this money, its use must be separately approved by the Treasurer. We do not earn interest on either of these special deposit accounts.

The appropriation for special acts reported in the administered financial statements relates to recoveries from the SA Government for the Auditor-General's salary. Salary amounts paid which are yet to be recovered are recorded as appropriation receivable.

Other significant accounting policies are described under related notes.

14. Changes in accounting policy

In 2020-21 the recognition of appropriation receivable for special acts in the administered financial statements was introduced to recognise salary paid to the Auditor-General which is yet to be recovered. This also required a change to the 2019-20 Statement of Administered Financial Position.

15. Financial instruments

	Carrying amount	
	2021	2020
Financial assets	\$000	\$000
Cash and cash equivalents	8 101	7 307
Receivables*	-	-
Financial liabilities		
Payables	140	109

- * Receivables amounts disclosed exclude amounts relating to statutory receivables where rights or obligations have their source in legislation such as the goods and services tax.

16. Budgetary reporting and explanations of major variances

The following provides details of the 2020-21 original budget, actual amounts and the associated variances. No explanations are provided as the variances do not exceed the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

Statement of Comprehensive Income	Original budget	Actual	Variance
	\$000	\$000	\$000
Expenses:			
Employee expenses	14 006	13 805	(201)
Supplies and services:			
Contractors	1 850	1 244	(606)
Office accommodation and service costs	819	770	(49)
Consultancies	351	431	80
Other supplies and services	1 148	1 296	148
Depreciation and amortisation	270	284	14
Total expenses	18 444	17 830	(614)
Income:			
Appropriations and contingency provision grant	18 445	18 443	(2)
Services received free of charge	-	84	84
Other income	1	1	-
Total income	18 446	18 528	82
Net result and total comprehensive result	2	698	696
Investing expenditure summary:			
Minor capital works and equipment	239	222	(17)
Total annual programs	239	222	(17)

The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2020-21 Budget Paper 4) and the amounts have not been adjusted to reflect revised budgets. These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements.

**Statement of Administered Comprehensive Income
for the year ended 30 June 2021**

	2021	2020
	\$000	\$000
Expenses:		
Employee expenses	345	360
Audit fees paid/payable to Consolidated Account	16 496	15 726
Total expenses	16 841	16 086
Income:		
Fees for audit services	16 496	15 726
Appropriation – Special Acts	339	335
Total income	16 835	16 061
Net result	(6)	(25)
Total comprehensive result	(6)	(25)

**Statement of Administered Financial Position
as at 30 June 2021**

	Note	2021	2020
		\$000	\$000
Current assets:			
Cash and cash equivalents		331	250
Receivables	A1	1 282	469
Total assets		1 613	719
Current liabilities:			
Employee benefits		71	69
Audit fees payable to Consolidated Account		1 268	403
Goods and services tax payable		145	116
Total current liabilities		1 484	588
Non-current liabilities:			
Employee benefits – long service leave		377	373
Total non-current liabilities		377	373
Total liabilities		1 861	961
Net assets		(248)	(242)
Equity:			
Retained earnings		(248)	(242)
Total equity		(248)	(242)

**Statement of Administered Cash Flows
for the year ended 30 June 2021**

		2021	2020
		Inflows (Outflows)	Inflows (Outflows)
	Note	\$000	\$000
Cash flows from operating activities:			
Cash outflows:			
Employee expenses		(339)	(335)
Amounts paid to Consolidated Account		(15 632)	(15 438)
Goods and services tax paid to Australian Taxation Office		(1 620)	(1 540)
Cash inflows:			
Fees for audit services	A1	17 333	16 982
Cash flows from SA Government:			
Appropriations – Special Acts		339	335
Net cash provided by (used in) operating activities		<u>81</u>	<u>4</u>
Net increase (decrease) in cash and cash equivalents		<u>81</u>	<u>4</u>
Cash and cash equivalents at 1 July		<u>250</u>	<u>246</u>
Cash and cash equivalents at 30 June		<u><u>331</u></u>	<u><u>250</u></u>

Notes to and forming part of the administered financial statements

A1. Audit fee receivables	2021	2020
	\$000	\$000
Fees outstanding at 1 July	444	127
Billings	18 145	17 299
	18 589	17 426
Receipts	17 333	16 982
Fees outstanding at 30 June	1 256	444

In addition, at 30 June, the value of audit work in progress was \$7.3 million (\$8.49 million). We are of the opinion that this amount is recoverable.

Other receivables

Appropriation receivable	26	25
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Special Acts appropriation for the Auditor-General's salary is received one month in arrears.

A2. Budgetary reporting and explanations of major variances

The following provides details of the 2020-21 original budget, actual amounts and the associated variances. No explanations are provided as the variances do not exceed the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

Statement of Comprehensive Income

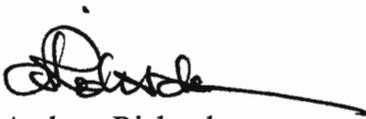
	Original Budget	Actual	Variance
	\$000	\$000	\$000
Expenses:			
Employee expenses	355	345	(10)
Amounts paid/payable to Consolidated Account	16 234	16 496	262
Total expenses	16 589	16 841	252
Income:			
Fees for audit services	16 234	16 496	262
Appropriation – Special Acts	343	339	(4)
Total income	16 577	16 835	258
Net result and total comprehensive result	(12)	(6)	6

The budget process is not subject to audit. Budget information refers to the amounts presented to Parliament in the original budgeted financial statements in respect of the reporting period (2020-21 Budget Paper 4) and the amounts have not been adjusted to reflect revised budgets. These original budgeted amounts have been presented and classified on a basis that is consistent with line items in the financial statements.

Certification of the Financial Statements

We certify that the:

- financial statements of the Auditor-General's Department:
 - are in accordance with the accounts and records of the department;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the department at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Auditor-General's Department for the financial year over its financial reporting and its preparation of the financial statements have been effective.



Andrew Richardson
Auditor-General

9 September 2021



Megan Stint
Manager, Finance

9 September 2021