

Example - Statement by the Accountable Authority

Disclaimer: This is guidance material only and does not replace reading the legislation.

Section 7.6(4) of the *Government Sector Finance Act 2018* (GSF Act) requires that a GSF agency's financial statements must include a statement by the accountable authority, certifying that those financial statements comply with section 7.6(3) of the Act. Following is the 'example wording' for the accountable authority's certification statement.

EXAMPLE

Statement by the Accountable Authority

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('the Act'), I state that these financial statements:

- have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's directions, and
- present fairly [name of agency]'s financial position, financial performance and cash flows.

[This statement must be signed by the Accountable Authority. Where the Accountable Authority is a 'governing body' – for example, a board – the statement should be signed for the governing body by the president, chairperson or other principal officer of the governing body, following a resolution by the body adopting the financial statements. See example signature blocks below].

Signed

*Name
Title
Date*

Or

Signed

*Title
for [name of governing body (eg board) of]
[name of Agency]
Date*