

# Policy and Guidelines: CFO Certification on the Internal Control Framework over Financial Systems and Information

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TPG23-[xx]



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## Acknowledgement of Country

We acknowledge that Aboriginal and Torres Strait Islander peoples are the First Peoples and Traditional Custodians of Australia, and the oldest continuing culture in human history.

We pay respect to Elders past and present and commit to respecting the lands we walk on, and the communities we walk with. We celebrate the deep and enduring connection of Aboriginal and Torres Strait Islander peoples to Country and acknowledge their continuing custodianship of the land, seas and sky.

We acknowledge the ongoing stewardship of Aboriginal and Torres Strait Islander peoples, and the important contribution they make to our communities and economies.

We reflect on the continuing impact of government policies and practices, and recognise our responsibility to work together with and for Aboriginal and Torres Strait Islander peoples, families and communities, towards improved economic, social and cultural outcomes.

Artwork:  
Regeneration by Josie Rose



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Key information	
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Document approver	
Contact	finpol@treasury.nsw.gov.au
Document contains	
<input checked="" type="checkbox"/> <b>MANDATORY POLICY</b> compliance set out by NSW Treasury.	
<input checked="" type="checkbox"/> <b>RECOMMENDED POLICY</b> reflecting best practice standards.	
<input checked="" type="checkbox"/> <b>GUIDANCE/ADDITIONAL INFORMATION</b> to provide clarity or explain requirements in detail.	

Revision history				
Document version number	Approval Date	Author	Approver	Description
0	November 2014			Document Original – first publication
1	TPP17-06			<p>Due date for submission of Letter of Certification to Treasury has been changed from 31 October to 15 September from 2016-17 Onwards.</p> <p>Submission inbox has been standardised to <a href="mailto:agencyinfo@treasury.nsw.gov.au">agencyinfo@treasury.nsw.gov.au</a> across the document.</p> <p>Further clarification provided on obtaining certifications from external service providers (Core Requirement 4).</p> <p>All references to TPP 09-05 have been updated to reflect TPP 15-03.</p> <p>Allowance for agencies to certify on behalf of any wholly controlled entities.</p> <p>Amendments to wording of CFO Certification template.</p> <p>Further clarification provided on responsibilities of the CFO (Core Requirement 2).</p>
xx		FMP		<p>The policy has been updated to a principle-based policy which requires all CFOs of GSF agencies to provide their Accountable Authority with an annual CFO Certification.</p> <p>It also reflects the requirements of the <i>Government Sector Finance Act 2018</i> (GSF Act).</p>

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# CFO Certification on the Internal Control Framework over Financial Systems and Information

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## Purpose

The purpose of this policy is to hold CFOs of GSF agencies accountable to design, implement, continuously monitor and evaluate throughout the year a risk-based internal control framework over their financial systems and information. This is to:

1. ensure early identification of control weaknesses and deficiencies related to financial information and reporting that may lead to financial reporting errors,
2. support Accountable Authorities (AA) fulfil part of their *Government Sector Finance Act 2018* (GSF Act) responsibility for establishing, maintaining and reviewing effective internal controls (s3.6), in relation to their responsibility over financial information and the preparation of financial statements (GSF Act s7.5),
3. support the Objects of Part 7 of the GSF Act, “Reporting”, relating to promoting transparency and accountability and ensuring financial information supports informed decision making (GSF Act s7.1(2)), and
4. ensure high quality financial information and reporting that is a fair presentation of financial position and performance, and is relevant, reliable, comparable and understandable (AASB 101).

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## Overview

This policy mandates that CFOs of all GSF agencies are required to provide their AA an annual letter of Certification, the CFO Certification, that:

- acknowledges their responsibility for designing, implementing, continually monitoring and evaluating the operation of the risk-based internal control framework over the GSF Agency’s financial systems and information, and
- certifies the effectiveness of the operation of the internal control framework over financial systems and information throughout the financial year, and summarises any control weaknesses and deficiencies, their potential impacts on financial systems or information, and any remedial action plans, including mitigating controls.

CFOs are responsible for the financial management and oversight of the agency, including all financial information and reporting. Considering their responsibility for financial management and oversight of the agency, CFOs perform the first line function in the IIA’s *Three Lines Model*. CFOs are responsible for owning and managing risks associated with financial management and having in



place processes to show controls are working effectively and a continual focus on risk management.

An internal control framework over financial systems and information is an intentionally designed organisation of internal controls, including measures and activities such as policies, procedures, processes and systems, implemented to mitigate risks to the quality of financial information, and intended to provide reasonable assurance over the accuracy of the financial systems and information that contribute to reliable and accurate financial reporting.

High quality financial information is essential to support budgeting and resource allocation decisions. An effective internal control framework over financial systems and information protects the quality of financial information and therefore ensures decisions are made based on accurate and reliable information. Not only is the quality of the agency's financial information important at an agency level, it is also important for whole of sector resource allocation decisions.

An effectively designed and operating internal control framework over financial systems and information will support the CFO in ensuring that the agency's financial information is relevant, reliable, comparable and understandable, and that financial reports present a true and fair view in all material aspects of the agency's financial position and performance. It will also support the CFO in ensuring the information the agency submits to Treasury to prepare the Total State Sector Accounts (TSSA) result in a TSSA that presents a true and fair view for the State.

Leading guidance for the sector on internal control frameworks can be found in publications by the *Internal Control | COSO*, and the *Audit Office of NSW*.

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## Transitional arrangements

This policy applies to financial years commencing on or after 1 July 2024.

For agencies in scope for the existing policy<sup>1</sup> (TPP17/06), this policy first applies for CFO Certifications covering the financial year beginning 1 July 2024. Where significant implementation changes are required these agencies may choose to take an extra year to transition from TPP17/06 to this policy.

Newly in-scope agencies, this policy first applies for CFO Certifications covering the financial year beginning 1 July 2025.

Separate Treasury guidance on the financial reporting arrangements for Crown Land Managers and Common Trusts are expected to be published soon. These should be considered when available.

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## Scope

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<sup>1</sup> Refer to published list - Table A4.1 from [2023-24 Budget Paper No. 1 - Budget Statement - Appendix A3 - Classification of Agencies \(nsw.gov.au\)](#)

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# 1. CFO Certification on the internal control framework over financial systems and information

### Mandatory

1.1 The CFOs of all GSF agencies are responsible to design, implement, continuously monitor and evaluate throughout the year a risk-based internal control framework over their financial

systems and information. This policy establishes this responsibility of CFOs, for them to support their AAs fulfil part of their responsibilities under the GSF Act.

- 1.2 CFOs of all GSF agencies must provide their Accountable Authorities (AA) a signed letter of Certification before the financial statements and reporting are finalised each financial year. The CFO Certification must:
- 1.2.1 acknowledge the CFO's responsibility to design, implement, continuously monitor and evaluate throughout the year a risk-based internal control framework over their financial systems and information,
  - 1.2.2 confirm, to the best of the CFO's knowledge and belief, how effective the internal control framework over financial systems and information was for that financial year,
  - 1.2.3 include a summary of internal control issues that clearly communicates any internal control weaknesses and deficiencies identified during the financial year, that includes the potential impact, the planned course of remedial action, and if the issue was noted in prior years.

### Guidance

- 1.3 Where this policy provides a 'recommendation' rather than a 'mandatory' requirement, CFOs should consider whether, and how, to most appropriately implement and scale policy recommendations to suit their agency's circumstances. Where a CFO determines not to apply a recommendation, or to modify application of a recommendation, the CFO must notify their AA and ARC (where applicable) of that fact and of the reasons for not applying or modifying the recommendation.
- 1.4 Where the AA is also the CFO, no specific CFO Certification is needed. The CFO remains responsible for designing, implementing, continuously monitoring and evaluating throughout the year a risk-based internal control framework over their financial systems and information

### Recommendation

- 1.5 CFOs should agree the structure and content of the CFO Certification, and what supporting evidence and information (see part 3) is expected, with the AA prior to start of the financial year.
- 1.6 Where applicable, the CFO should provide the Audit and Risk Committee (ARC) a copy of the CFO Certification, along with supporting evidence and information, in order to support the ARC's oversight responsibility of the agency's financial information, as established by TPP20-08.
- 1.7 The CFO should continuously monitor and evaluate the internal control framework against the annual program (see part 2), to support early identification of control weaknesses and deficiencies related to financial information and reporting that may lead to financial reporting errors.
- 1.8 The CFO should update the AA partway through the financial year on performance against the annual program (see part 2).

## Guidance

- 1.9 The CFO of an entity can provide a singular CFO Certification covering other entities which share the same governance and operating activities, including sharing a singular internal control framework. These would include any wholly controlled entities. This also includes where the entities are covered by the same internal control framework but have different accountable authorities.
- 1.10 The CFO Certification may be signed on a good faith basis prior to ARC review and concurrently with internal or external audits. Any additional qualifications or further findings arising from ARC review, internal audit or external audit would be factored into the next cycle of review and certification.
- 1.11 **Appendix A** provides an example CFO Certification.
- 1.12 **Appendix B** provides a non-exhaustive list of examples of internal controls over financial systems and information.

## 2. Designing, implementing, continuous monitoring and evaluating the internal control framework over financial systems and information

To discharge their responsibility, it's critical that the CFO is actively involved in the design, implementation, continuous monitoring and evaluation of the internal control framework over financial systems and information to be reasonably assured that it is effective and so be able to complete the CFO Certification.

### Recommendation

#### Designing and implementing the internal control framework over financial systems and information:

- 2.1 The CFO should design and annually review the internal control framework prior to the beginning of the financial year.
- 2.2 The CFO should ensure the design and review of the internal control framework over financial systems and information:
- 2.3.1 is proportionate and risk-based,
  - 2.2.1 supports the achievement of the agency objectives,
  - 2.2.2 uses both preventative and detective controls,
  - 2.2.3 considers internal and external financial reporting obligations, including Annual Returns Checklist and early close procedures issued by NSW Treasury,
  - 2.2.4 is based on COSO 2013 Framework's 5 components and 17 principles of internal control,
  - 2.2.5 ensures that the roles and responsibilities of all staff involved have been clearly communicated to those staff, and
  - 2.2.6 considers the results of in-year and prior period annual programs, findings from internal and external audits, and changes in the agency's risk profile, and adjusts the internal control framework over financial systems and information based on those results.

## Recommendation

2.3 The CFO should consult with the ARC, Chief Audit Executive (CAE) (the most senior officer responsible for audit) and the Chief Risk Officer (CRO) (the most senior officer responsible for risk) (where applicable) and agree the planned design for the internal control framework over financial systems and information with the AA.

### The CFO's annual program to continuously monitor and evaluate the effectiveness of the internal control framework over financial systems and information:

2.4 The CFO, as a first line of defence<sup>1</sup>, should develop an annual program to continuously monitor and evaluate the internal control framework over financial systems and information.

2.5 The CFO should engage with the CAE and the CRO (the most senior officers responsible for audit and risk respectively) as the second and third lines of defence in planning the annual program prior to the beginning of the financial year. This acknowledges the joint responsibility of CFOs and CROs over the internal control framework and the CAE's role in assuring the framework.

2.6 The CFO should consult with the ARC,(where applicable) and agree with the AA the annual program.

2.7 The CFO should ensure the annual program reviews internal controls on an ongoing basis to ensure that they are adequate, proportionate and operating as intended, including:

2.6.1 monitoring identified control issues, and

2.6.2 targeting high risk financial information and transactions.

2.8 The CFO should consider the findings of internal and external audit procedures when planning this annual program, but should not solely rely on these audit procedures to continuously monitor and evaluate the effectiveness of the internal control framework over financial systems and information.

2.9 The CFO should keep an on-going log of internal control issues, which should include all control weakness and deficiencies that are identified during the financial year through this annual program, including when and how the issue was identified, their potential impact on financial reporting, and the planned course of remedial action.

## 3. Evidence and information to support the CFO Certification

### Recommendation

3.1 Results of the annual program - Primarily, the CFO's certification should be based on the results of the CFO's annual program to continuously monitor and evaluate the effectiveness of the operation of the internal control framework over financial systems and information. The CFO should provide evidence to the AA in support of the CFO Certification.

3.2 Management Certification - For agencies where line managers have significant input in setting budgets and accountability for managing financial resources, the CFO should ensure that line managers complete a tailored management certification checklist and take the results into consideration for their CFO Certification.

3.2.1 The CFO should decide the appropriate level at which to seek management certification based on the agency's financial accountability framework and an

## Recommendation

appropriate risk assessment. This should take account of the volatility and historical financial performance of the business area as well as its overall size.

3.2.2 The CFO should ensure that the management certification checklists are written in plain English and with minimal financial jargon, to ensure it is easily understood by all contributing staff.

3.3 Outsourced and Shared Service Certification - For agencies that outsource or engage shared service providers to perform functions that may impact financial information and reporting, the CFO should collect certifications from the service provider on the design and effective operation of controls in the service organisation, including information technology and cyber security controls. These service provider certifications should be considered as evidence by the CFO in completing the CFO Certification, recognising their potential impact to the quality of the agency's financial information. Certifications collected from outsourcing or shared service providers should be at the same level of detail and evidence as that provided by the CFO to their AA.

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## Definitions

Term	Definition
Accountable Authority	For an agency, has the same meaning as in section 2.7(2) of the GSF Act, which is, unless otherwise specified in the GSF Act, the Secretary of the Department if the agency is a Department, or the head of the agency if the agency is not a Department.
Annual program	The Annual program to continuously monitor and evaluate the effectiveness of the internal control framework over financial systems and information, designed and reviewed by the CFO every year.
Audit and Risk Committee	The Committee established, including in accordance with the TPP20-08, to monitor, review and provide advice and guidance about the agency's governance processes, risk management and internal control frameworks and external accountability obligations.
CFO	The Chief Financial Officer (CFO) is the most senior position in the agency with the primary responsibility and accountability for the financial management of the agency, including the preparation of external and internal financial reports and the delivery of other financial management support functions.
CRO	The Chief Risk Officer (CRO) is the most senior position in the agency with the primary responsibility and accountability for the risk management of the agency, including identifying and mitigating risk, developing and monitoring risk management strategies, and overseeing regulatory compliance.
CAE	The Chief Audit Executive (CAE) is the most senior position in the agency with the primary responsibility and accountability for the audit function of the agency, including monitoring and verifying the adequacy, effectiveness and correct operation of the internal control system, and sharing findings and relevant insights from audit projects.
CFO Certification	The annual certification made by the CFO of a GSF Agency as to the effectiveness of an agency's internal control framework over financial systems and information, that is provided to the Accountable Authority and is supported by evidence and information.
GSF Agency	The same definition as 2.4 of the GSF Act.
Internal control framework over financial systems and information	An intentionally designed organisation of internal controls, including measures and activities such as policies, procedures, processes and systems, implemented to mitigate risks to the quality of financial information, and intended to provide reasonable assurance over the accuracy of the financial systems and information that contribute to reliable and accurate financial reporting.
Log of internal control issues	An on-going log kept by the CFO of all internal control weaknesses and deficiencies identified during the financial year through the annual program, including when the issue was identified, the cause, their potential impact on financial reporting, and the planned course of remedial action.
Outsourced/shared service	Includes all the services provided by a third party, within or outside government, that has an impact on the financial information of the entity.

## Appendices

TAB	Document Name	Location [indicate if an Attachment or provide the online link/web address]
A	<i>Example CFO Certification Template</i>	<i>Appendix A</i>
B	<i>Examples of internal controls over financial systems and information</i>	<i>Appendix B</i>

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## Appendix A - Example CFO Certification Template

### Letter of Certification

To the Accountable Authority of [agency/agencies name]

For the Financial Year [20XX-XX]

#### Expression of opinion as to the effectiveness of internal controls over financial Information

I [Chief Financial Officer of agency name] acknowledge my responsibility for designing, implementing, continuously monitoring and evaluating throughout the financial year a risk-based internal control framework over financial systems and information.

I certify that, to the best of my knowledge and belief, during Financial Year [20XX-XX], [agency name] had an effective internal control framework over financial systems and information, ensuring high quality financial information and reporting.

OR

I certify that, to the best of my knowledge and belief, during Financial Year [20XX-XX], [agency name] had an effective internal control framework over financial systems and information, noting the internal control weaknesses below in the control issues summary that did not have a material impact on financial information and reporting.

OR

I certify that, to the best of my knowledge and belief, during Financial Year [20XX-XX], [agency name] had an ineffective internal control framework over financial systems and information, noting the internal control deficiencies below in the control issues summary that had a material impact on financial information and reporting.

My certification is based on the following supporting evidence and information which are attached to this Certification:

- Attachment 1: Results of the annual program to continuously monitor and evaluate the effectiveness of the operation of the internal control framework over financial systems and information
- [Attachment 2: Results of the Management Certification Checklists]
- [Attachment 3: Certifications of control effectiveness from service providers]

This certification also is made on behalf of the following entities which share the same governance and operating activities, including sharing a singular internal control framework:

- [Entity 1]
- [Entity 2]
- [Entity 3]

#### Summary of internal control issues for the financial year:

Identified control weakness/deficiency	Likely impact	Action plan to address	Timeframe	Was the deficiency noted in prior years? (Y/N)
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[name]  
Chief Financial Officer  
[Date]

[Email and other contact information]

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## Appendix B - Examples of internal controls over financial systems and information

**Policies and procedures** should provide clear and up-to-date accounting and procedural guidance with unambiguous instructions for key processes that underpin the collection, collation and reporting of financial information. The accounting procedures should also clearly identify roles and responsibilities against key processes and the associated accountabilities.

**Authorisation and approval procedures** (including delegations) should be clearly defined and widely understood. Transactions should be authorised by people acting within the range of their authority.

**Segregation of duties** ensures that no single person has control over a transaction from beginning to end. Ideally, no single person should be able to authorise, pay, record and reconcile a transaction. Effective segregation of duties provides an important mechanism to better detect and prevent intentional and unintentional error. In some instances, resource constraints might impede full segregation of duties. These instances should be clearly documented and alternative control activities – such as periodic review processes – implemented.

**Performance appraisal and the provision of training** should be a priority to ensure that staff have the knowledge and skills to effectively deliver on their responsibilities. Staff should be held accountable for their roles and responsibilities but this should be in an environment that supports strong performance with good information, training and coaching. Existing and new processes, procedures and technology should be supported through the availability of accessible information and guidance. Deficiencies in knowledge and skills should be promptly addressed through training, coaching and supervision.

**Sound systems design and construction** will ensure that technical systems properly support the agency's internal control framework and financial reporting objectives. Key stakeholders should be consulted during systems design or redesign including preparation of specifications, computer systems design, testing and documentation to ensure that control objectives are satisfied. The design, and any changes to systems and programs, should be clearly authorised with acceptance of test results with final approval of changes approved in writing by the project sponsor.

**System-enabled control activities** can provide a means of automating procedures and processes. For example, access controls such as access restrictions and password protections provide a means of implementing authorisation and approval procedures and segregation of duties. Audit trails provide a means of reviewing and evaluating the effectiveness of access controls as well as providing a means of investigating suspected irregularities. Other system-enabled control activities can include input controls where input data is automatically reconciled to source documentation and version controls to identify the latest approved versions of files.

**Reconciliation processes** should be completed in a timely manner to ensure the accuracy of financial information. Where appropriate, the reconciliations procedures should include:

- responsibility for reconciliation completion and review
- frequency of reconciliation completion
- prioritisation of key reconciliations

- format of the reconciliations
- completion deadlines
- requirements for reconciling items to be followed up and cleared in a timely manner
- requirements to review spreadsheet validity
- requirements for appropriate supporting documentation to be attached
- requirements for evidencing preparation and review processes.

There should be a segregation of duties between responsibilities for the preparation and review of reconciliations.

Automation of reconciliation processes, where possible, can ensure timeliness, support consistent format, and reduce resource requirements associated with reconciliation processes. Automated processes, however, should have clear control objectives and provide an audit trail that can be readily monitored and reviewed.

**Variance analysis** should be routinely undertaken to identify and explain differences between budgeted amounts and actual amounts. Not only can variance analysis be useful in identifying irregularities or particular issues for correction or redress, but it can also provide early information about a performance trend in the agency.

**Performance and quality reviews** of operations, processes and activities represent important detective control activities. Reviews can be undertaken in a range of diverse formats including formal reviews (special and periodic), informal reviews and evaluations, and ongoing review processes such as supervision.

**Appropriate thresholds** for the adjustment of errors provide a useful, commonly agreed, reference point to guide decisions about the approach to be adopted in respect of correction of errors and misstatements. Appropriate thresholds for adjustment of errors or misstatements in financial reporting help to ensure the proportionate and efficient use of resources. It is important that such thresholds are agreed with the auditors and documented.

**Disaster recovery plans** protect financial information and financial reporting by planning for the detection and containment of disasters and recovery from disasters. Disaster recovery plans should be tested regularly and reviewed at least bi-annually using rigorous risk assessment processes to ensure that they are current and accurate.

**Fraud and corruption** is an important focus for internal control. Agencies should develop and implement internal control activities, including specific policies and procedures, to prevent, detect and correct fraudulent financial reporting, such as the falsification of accounting records and the intentional omission of transactions and misapplication of accounting principles. Controls should also be in place to prevent, detect and correct misappropriation of resources or assets. The *NSW Audit Office Fraud Control Improvement Kit: Meeting your Fraud Control Obligations* provides agencies with better practice guidance to enhance fraud controls. The Independent Commission Against Corruption also has *extensive guidance on preventing corruption*.

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