

Annual report requirements for Queensland Government agencies

*Guidance: how to prepare
searchable financials*

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Contact

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**Queensland
Government**

PURPOSE:

The *Financial and Performance Management Standard* (section 46) mandates that the annual report for the department or statutory body must contain the annual audited financial statements; certification of the annual financial statements; and the authorised auditor's report about the annual financial statements.

This guide supports, and must be read in conjunction with, the policy document [Annual Report Requirements for Queensland Government agencies](#) (ARRs) which provides information relating to the relevant legislation and reporting requirements for annual reports for Queensland Government agencies.

This guide aims to provide information to assist in preparing searchable financials to meet the Queensland Parliament Table Office requirements for searchable annual reports. When reproducing the financial statements in the annual report they must be exactly the same as those audited and certified by the Auditor-General (or delegate). No changes, however minor, are permitted (ARRs, section 17.2).

Disclaimer: These guidelines are provided to support government agencies meeting the requirements of the ARR, the QAO and the Parliamentary Tabling Office. The nature of the process – with variance in the tools, processes and approaches to developing, certifying and producing Annual Reports and the Financial Statements – means that these guidelines cannot account for and remediate all potential issues, and that agencies must take all necessary steps to ensure compliance.

What you need before you start:

1 The financial statements submitted to the QAO for auditing (Document 1)

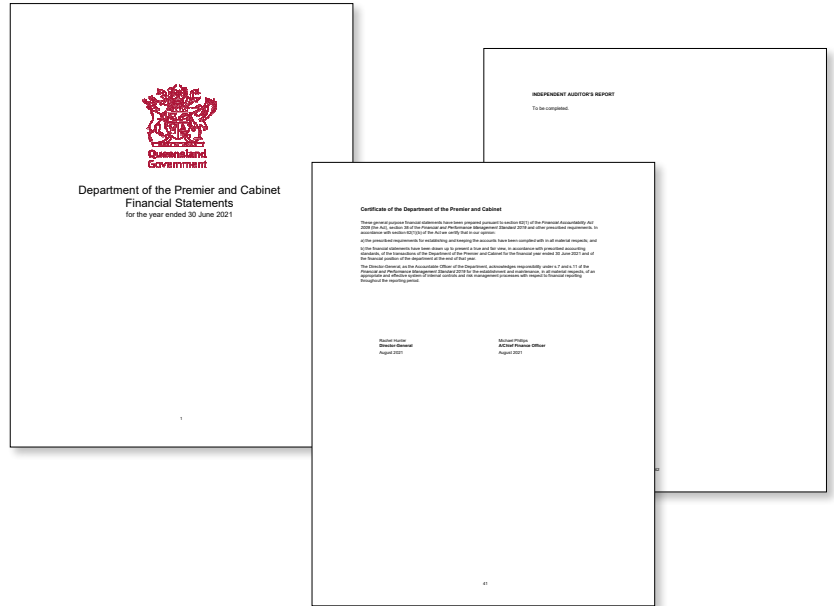
- unsigned
- not protected
- searchable

Before proceeding to page 2 of this document:

Change the Queensland Government crest to mono.

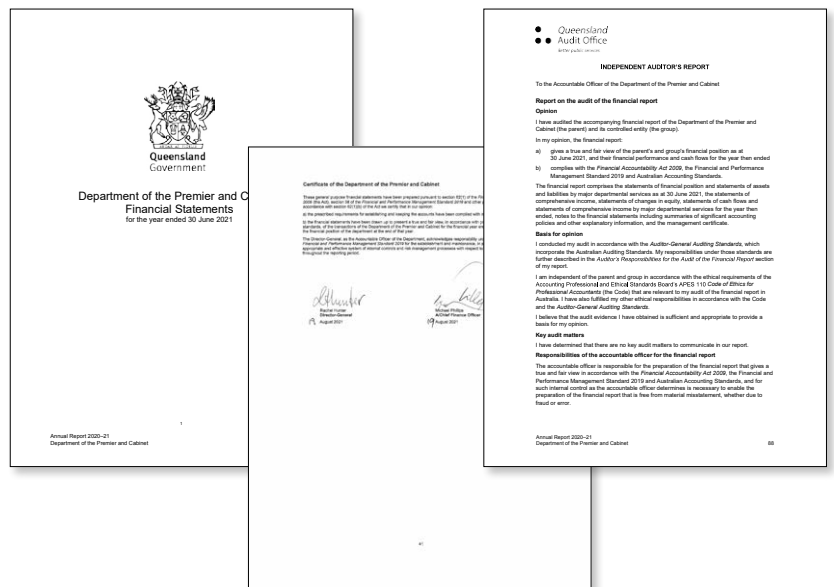
Using Acrobat Pro, follow these steps:

Open the document → Tools → Print Production → Edit Object → select object → right click → Properties → Color tab → Convert to “sGray” (last on the list) → click Convert Colors → Close the document.



2 The financial statements with the independent auditor's report (Document 2)

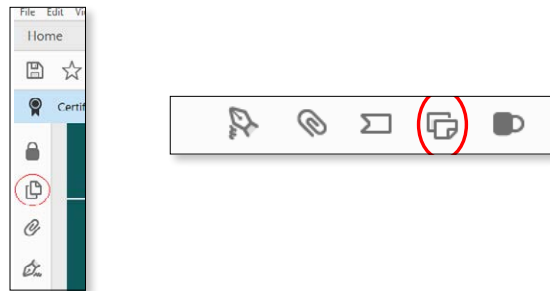
- signed
- protected
- not searchable



3 Acrobat Pro on a PC (not Acrobat Reader)

1. Exporting the independent auditor’s report from the protected financial statements PDF (Document 2)

1B



- a. Open the protected PDF
- b. Select *Page thumbnails* (two possible options shown)

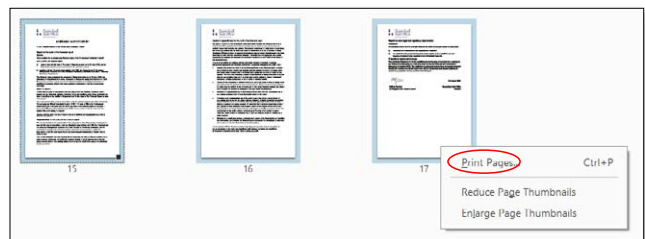
c. Select all pages of the QAO’s report

1C



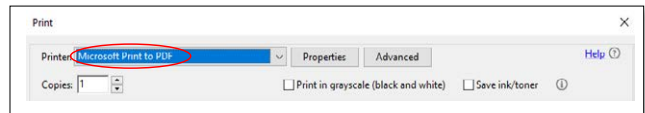
d. Right click on the selected pages and select *Print pages*

1D



e. Select *Microsoft Print to PDF*

1E



f. Enter a file name and select *Print*.

g. Following the instructions at right, convert the purple QAO logo to mono on every page. Convert all signatures to mono.

1G

Converting objects to mono: if you need to change any logos, objects or signatures to mono, in order to comply with the regulations, use Acrobat Pro and follow these steps:

h. Note: It is important to check that the resultant PDF file is fully searchable.

1H

Open the document → Tools → Print Production → Edit Object → select object → right click → Properties → Color tab → Convert to “sGray” (last on the list) → click Convert Colors → Close the document.

- (1) Open the PDF using Adobe Acrobat Pro
- (2) Select the text content – content that hasn’t been converted to text may appear unselected (see image at right)
- (3) Unconverted text is not searchable. Agencies must determine their own action to remediate.

Basis for opinion

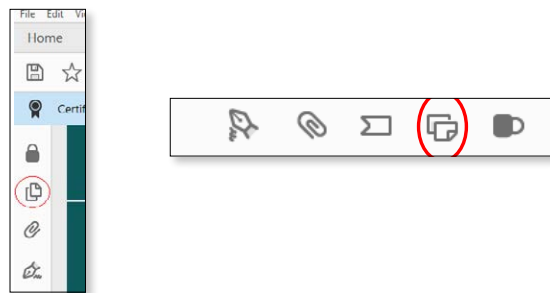
conducted my audit in accordance with the Auditor-General Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Report section of my report.

I am independent of the parent and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the Auditor-General Auditing Standards.

2. Combining the independent auditor’s report PDF (created in step 1), at the end of the searchable financial statements PDF (Document 1).

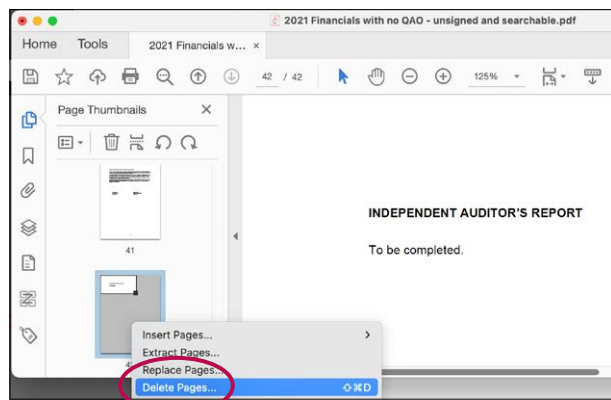
NOTE: when reproducing the financial statements, they must be exactly the same as those audited and certified. No changes, however minor, are permitted. This includes keeping the original financials page numbering in place.

2B



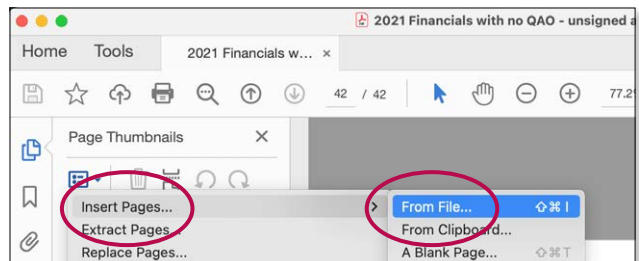
- a. Open the unprotected financials PDF (starting document 1)
- b. Select **Page thumbnails**
- c. Double-click on the last page (*Independent Auditor’s report – to be completed*), choose **Delete Pages**

2C



- d. Right-click on a page – choose **Insert Pages > From File**

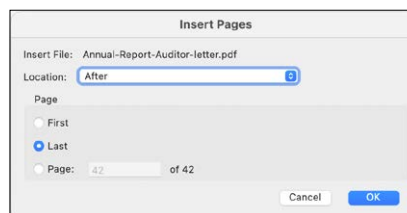
2D



- e. Select the QAO letter PDF from your saved location (step 1)

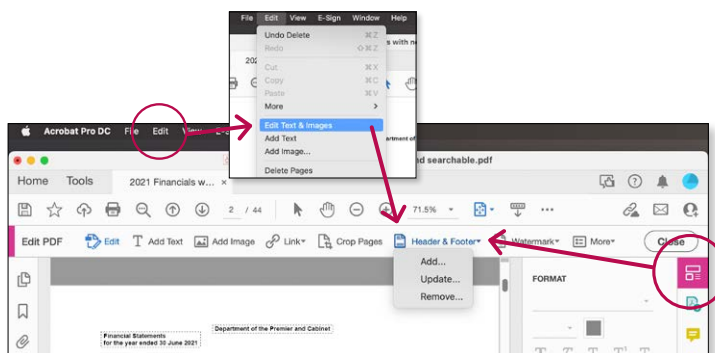
- f. Choose location **After** and **Last** page.

2F



3. Adding a footer with page numbering in Acrobat Pro

4A



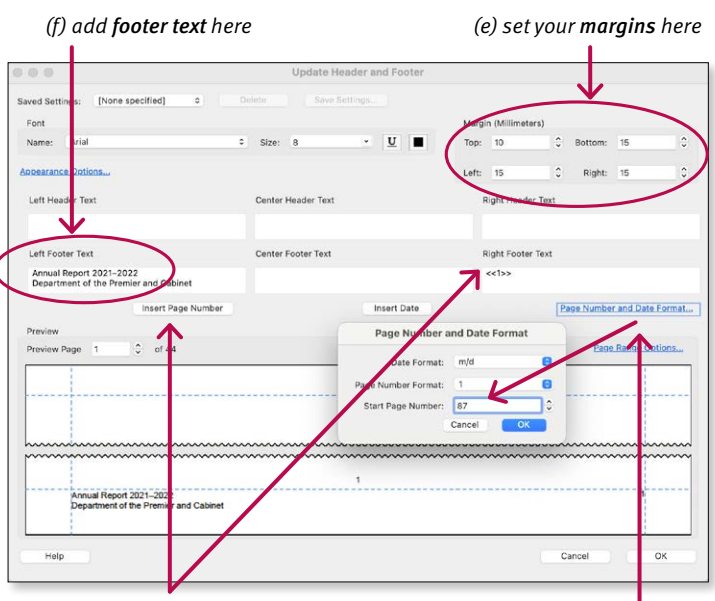
a. Go to Tools > Edit PDF then choose the Header & Footer dropdown

OR

Go to Edit in the top navigation and choose Edit Text and Images, then choose the Header & Footer dropdown

b. Click **Add** if it's the first time; click **Update** if you are modifying existing footer/numbering

4B



c. Set **margins** to match main annual report document

d. Set **Left Footer Text** to match main document

e. Click into **Right Footer Text** and then click **Insert Page Number**

f. Select **Page Number and Date Format** and choose your **Start Page Number**

g. To update numbering later, repeat step 4H

h. Click **OK** to update and finalise footer/page numbering process.

(g) click into **Right Footer Text**, then **Insert Page Number**

(h) click **Page Number and Date Format**, and choose your **Starting Page Number** based on the annual report's numbering and position of the financials

4. Save this document! Your annual report PDF(s), including cover, can now be added to the combined financial statements+independent auditor's report PDF.

Ensure your page numbering is consistent throughout.

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