

February 2022

Guidance Paper – 30 June 2022 financial statement submission

Deadline for 30 June 2022

Section 17(1) of the *Audit Act 2008* requires an accountable authority, as soon as possible and within 45 days after the end of each financial year, to prepare and forward to the Auditor-General a copy of their financial statements for that year, which are complete in all material respects.

Although the 45th day after 30 June 2022 this year is Sunday 14 August 2022, financial statements can be submitted on Monday, 15 August 2022. This is because under the *Acts Interpretation Act 1931*, if the 45th day falls on a Sunday, then that is a day not counted, with the next day being the relevant day.

Optional submission requirements

To alleviate the need for financial statements to be re-signed by an accountable authority following amendments to them after their initial submission, we provide an option for financial statements to be submitted with management certification.

Under the management certification option, entities submit financial statements, complete in all material respects, accompanied by management certification signed by a suitably senior finance officer responsible for financial reporting, such as the Chief Financial Officer or equivalent. Wording for the [management certification](#) to be submitted with the financial statements is available from the Resources/Client Reference Information tab on our website.

A completed [Financial Statements Preparation and Submission Checklist](#), available from the Resources/Client Reference Information tab on our website, must accompany all submitted financial statements adopting the management certification option.

Following the completion of our audit and before our audit opinion is issued, the financial statements and management representation letter both need to be signed and dated by the accountable authority.

Should you have any concerns, please discuss your submission process with your audit team.