



1999

PARLIAMENT OF TASMANIA

# **REPORT OF THE AUDITOR-GENERAL**

## **PUBLIC ACCOUNT 1998-99**

**No. 1 of 1999 – September 1999**

*Presented to both Houses of Parliament in accordance with the provisions of Section 57 of the  
Financial Management and Audit Act 1990*

By Authority:

**Government Printer, Tasmania**

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17 September 1999

President  
Legislative Council  
HOBART

Speaker  
House of Assembly  
HOBART

Dear Mr President  
Dear Mr Speaker

In accordance with the provisions of Section 57 of the Financial Management and Audit Act 1990, I present my Report on the audit of the Public Account for the year ended 30 June 1999.

Yours sincerely

A handwritten signature in black ink, appearing to read 'A J McHugh'.

A J McHugh  
**AUDITOR-GENERAL**

## **INDEPENDENT AUDIT REPORT**

### **To the Treasurer**

#### **Scope**

I have audited the special purpose financial report comprising financial statements prepared on the cash basis of accounting, and notes and supplementary information in respect of the Public Account for the year ended 30 June 1999. The Treasurer is responsible under Section 26(1) of the Financial Management and Audit Act 1990 for the preparation of the financial report in accordance with the reporting framework prescribed in the Financial Management and Audit Regulations. I have conducted an independent audit of the financial report in order to express an opinion on it to the Treasurer.

The audit has been conducted in accordance with Australian Auditing Standards and used procedures which included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether in all material respects, the financial report is presented fairly in accordance with the Financial Management and Audit Regulations and the accounting policies described in the report. Those Regulations and policies do not require the application of Accounting Standards and other mandatory professional reporting requirements.

The audit opinion expressed in this report has been formed on the above basis.

#### **Audit Opinion**

In my opinion the financial report presents fairly, in accordance with the Financial Management and Audit Regulations and the cash basis of accounting referred to in the notes to the report, the financial transactions of the Public Account for the year ended 30 June 1999 and such components of the financial position of the State at that date as are required to be disclosed under the Regulations.

A J McHugh  
AUDITOR-GENERAL

17 September 1999

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