

2003

(No. 15)



2003

PARLIAMENT OF TASMANIA

REPORT OF THE AUDITOR-GENERAL

PUBLIC ACCOUNT 2002-2003

No. 1 of 2003 - September 2003

*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

© Crown in Right of the State of Tasmania September 2003

Auditor-General's reports are available from the Tasmanian Audit Office, HOBART. This report and the recent titles shown at the back of this report can be accessed via the Office's home page. For further information please contact:

Tasmanian Audit Office
GPO Box 851
Hobart
TASMANIA 7001

Phone: (03) 6233 4030, Fax (03) 6233 2957

Email:- admin@audit.tas.gov.au

Home Page: <http://www.audit.tas.gov.au>

This report is printed on recycled paper.

ISSN 1327-2594

23 September 2003

President
Legislative Council
HOBART

Speaker
House of Assembly
HOBART

Dear Mr President
Dear Mr Speaker

PUBLIC ACCOUNT 2002-2003

In accordance with the provisions of Section 57 of the Financial Management and Audit Act, I present my Report on the audit of the Public Account for the year ended 30 June 2003.

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 2003. 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 that 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 2003 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

23 September 2003
HOBART

