



Working with electronically signed financial statements

User guide

Our process

We use AdobeSign to certify the independent audit report for audited financial statements. This product allows us to meet legislative requirements by creating a secure, uneditable document that is supported by a detailed document history, which identifies all participants and their actions. It uses a digital certificate to create a digital signature.

You can read more about our use of electronic signatures for financial statements [here](#).

Legal requirements

Electronic transactions

When using an electronic transaction to 'sign' a document, we must be able to:

- identify the person/people involved and capture their intentions
- maintain the integrity of the information throughout the process
- prove that all parties agreed to send and receive digitally signed documents.

You can read more about how to electronically approve documents and expenditure [here](#).

Complete and reliable records

We must make and keep full and accurate records of our business activities and transactions. As such, we provide our clients with a copy of their certified financial statements in a format that protects the integrity of the electronic signature for the life of the record.

Fact sheet

Using electronically signed statements

We appreciate that the move to electronically signed statements has created a usability issue for end-users, particularly when importing the signed independent auditor's report into an annual report. As such, we have identified two workarounds that will ensure image quality, the text is searchable and the colour can be turned to black and white:

- Microsoft print to PDF
- print and scan.

Both options protect the authenticity of the certified statements as the original record remains unaltered. However, we would encourage clients to use the print to PDF option as a paper-free solution.

Entities retain the responsibility for the complete and accurate publishing of audited financial statements.

Instructions—Microsoft print to PDF

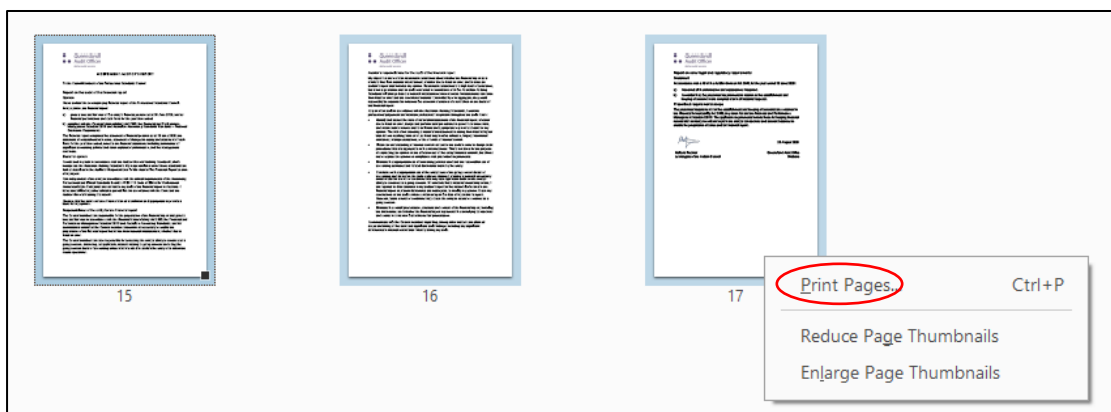
1. Open the secure PDF and select *Page thumbnails*. You may have either of these views:



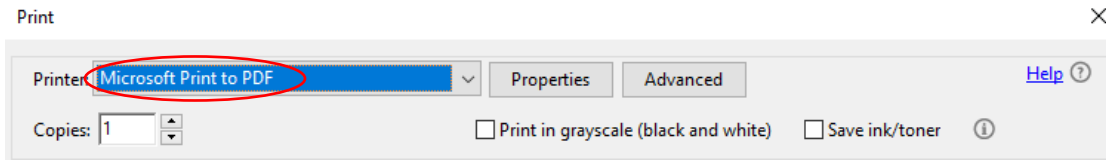
2. Select all pages of the independent auditor's report. You do not need to include the financial statements as you can directly copy these into your annual report.



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



4. Select *Microsoft Print to PDF*.



5. Enter a file name and select Print.

6. Merge/insert the newly created PDF into a PDF version of your annual report.

7. Provide a final copy approved by the accountable officer to your audit manager prior to tabling. We are obligated under the auditing standards to review other information published with the financial statements. Our review does not need to be duplicated and should be based on this version.





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