

Financial Management (Statement of Performance Scrutiny) Guidelines 2019

Disallowable instrument DI2019 –136

made under the

Financial Management Act 1996, s133 (Guideline-making power)

EXPLANATORY STATEMENT

Outline

These guidelines are issued in accordance with section 133 of the *Financial Management Act 1996* (the Act).

This instrument, *Financial Management (Statement of Performance Scrutiny) Guidelines 2019*, prescribes the information to be included in the statements of performance of directorates and territory authorities and their annual scrutiny by the auditor-general.

These guidelines have been amended to replace references to the report provided by the auditor-general on the results of the performance criteria included in the statement of performance from a 'Report of Factual Findings' to a 'Limited Assurance Report'. This change in title better aligns the report with the assurance standard applicable to providing assurance over non-financial information, such as that included in agencies' statement of performance. It also better reflects the extent of work performed and the level of assurance provided in the report by the auditor-general.

These guidelines have also been amended for minor wording changes associated with the above change.

These amendments are minor and administrative in nature.

Details of the Financial Management (Statement of Performance Scrutiny) Guidelines 2019

Clauses 1 and 2 are formal requirements. They refer to the name and the commencement date of the guidelines.

Clause 3 provides that the dictionary at the end of the guidelines is part of the guidelines.

Clause 4 provides that a note in the guidelines is explanatory and not part of the guidelines.

Clause 5 prescribes the performance criteria and other information to be included in the statements of performance of directorates.

Clause 6 provides for the performance criteria and other information to be included in the statements of performance of territory authorities.

Clause 7 revokes the *Financial Management (Statement of Performance Scrutiny) Guidelines 2017*, which is replaced by provisions made under this guideline.

Dictionary provides definitions of the terms ‘budget’ and ‘prescribed territory authority’. It also includes a note that the *Legislation Act 2001* contains definitions and other provisions relevant to these guidelines.

End