

Working with electronically signed financial statements

User guide

Our process

The Queensland Audit Office (QAO) uses 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

Below are some suggestions to assist end-users when using electronically signed financial statements and inserting them into your annual report covering:

- Microsoft print to PDF
- print and scan
- recognising text.

These 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.

To meet the Queensland Parliament Table Office requirements for searchable annual reports, we recommend that you submit your financial statements to QAO in a fully searchable format and does not contain scanned or embedded images. This will ensure we can return it to you as fully searchable. For further advice on the Table Office's requirements, please see the Department of the Premier and Cabinet's Annual Reporting Requirements. For further detail on Table Office procedures and guidelines, please see: www.parliament.qld.gov.au/Work-of-the-Assembly/Tabled-Papers/Tabling-Procedures-and-Guidelines, or contact: TableOffice@parliament.qld.gov.au.

To meet the annual reporting requirements, QAO's templates, including signatures, are offered in greyscale/black and white.

QAO will continue to certify financial statements regardless of the format they are submitted to QAO in. The above advice is provided so entities can meet tabling requirements for their annual report.

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:

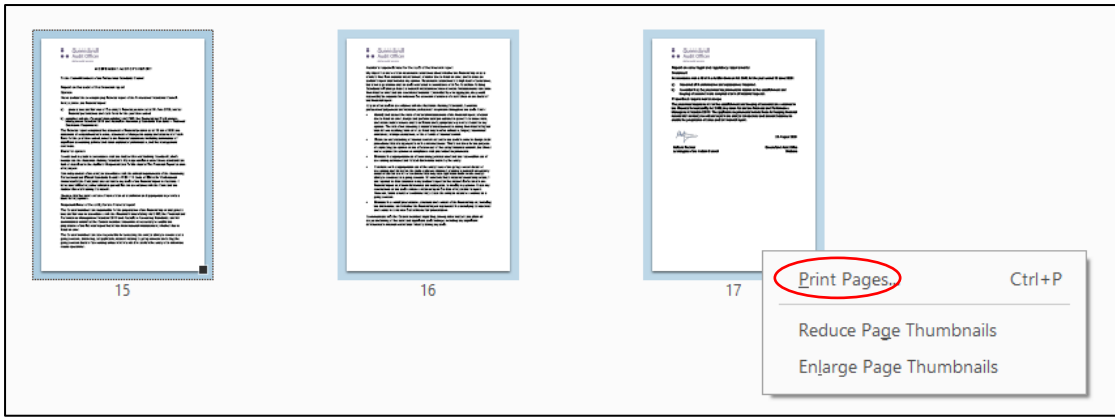


2. Select all pages of the independent auditor's report. You do not need to include the financial statements as you can directly copy these into your annual report.

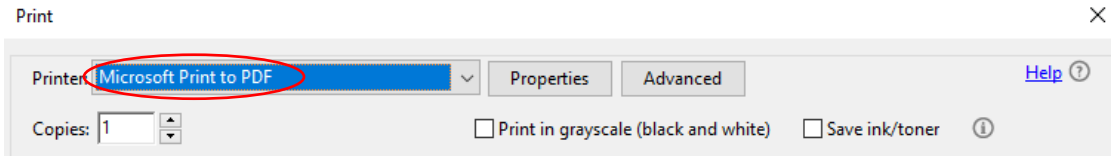


3. Right click on the selected pages and select *Print pages*





4. Select *Microsoft Print to PDF*.



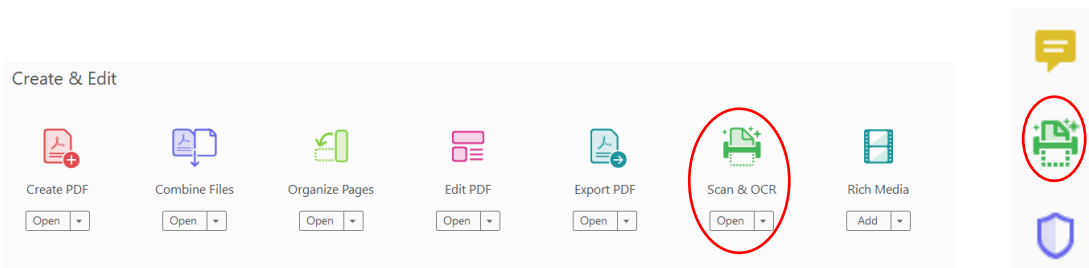
5. Enter a file name and select Print.

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

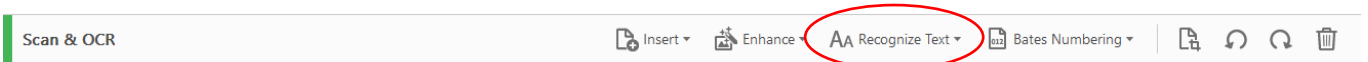
7. Provide a final copy approved by the accountable officer to your audit manager prior to tabling. We are obligated under the auditing standards to review other information published with the financial statements. Our review does not need to be duplicated and should be based on this version.

Instructions – Recognise text

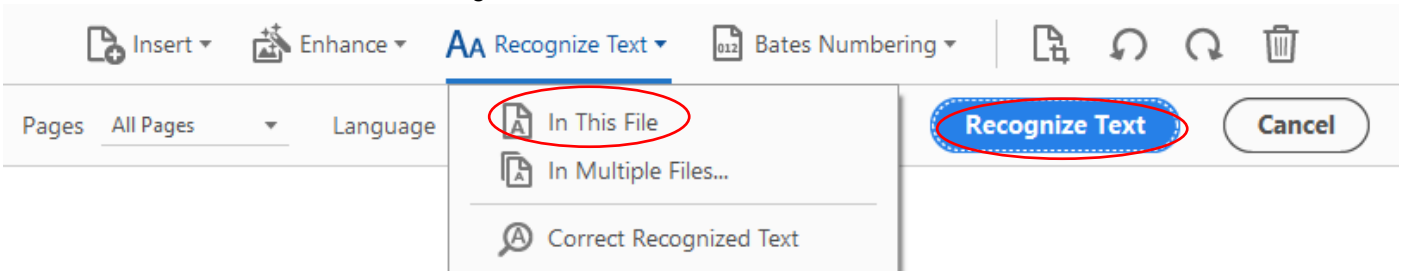
1. Open the secure PDF and select *Scan and OCR*. You may have either of these views:



2. Click *Recognise Text*



3. Select *In This File* and then select *Recognise Text*.





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