

B. Legislative context

Frameworks

The financial statements are prepared in accordance with the following legislative frameworks, other prescribed requirements, and reporting deadlines.

Figure B1
Legislative frameworks and other prescribed requirements

Financial report	Legislative framework and other prescribed requirements	Legislated deadline
Queensland General Government and Whole of Government Consolidated Financial Statements	<ul style="list-style-type: none"> • <i>Financial Accountability Act 2009</i> – sections 25(1)(a) and (b) • AASB 1049 <i>Whole of Government and General Government Sector Financial Reporting</i> • Australian Bureau of Statistics (ABS) <i>Australian System of Government Finance Statistics: Concepts, Sources and Methods 2015</i> 	No legislative deadline (must be prepared within 6 months after the end of each financial year)
Consolidated Fund Financial Report	<ul style="list-style-type: none"> • <i>Financial Accountability Act 2009</i> – sections 23(4) and 24 	30 September
Public Report of Ministerial Expenses and the Public Report of Office Expenses for the Office of the Leader of the Opposition	<ul style="list-style-type: none"> • <i>Financial Accountability Act 2009</i> – Part 2, section 12 • Queensland Ministerial Handbook • Queensland Opposition Handbook 	31 August

Source: Queensland Audit Office.

