

---

# ***Appendix***

## ***Anomalies Found in Published Annual Reports***

---

In reviewing both VAGO's copy and DHS portfolio agencies' published annual reports for 2007-08, some anomalies have been found. These include:

- VAGO's audit report published in the annual report was not the exact copy of the audit report provided (eg. Differences in VAGO's details, signature and wording).
- VAGO's audit report, financial statements, and or notes missing from the published annual report.
- VAGO audit report had been condensed into one page, when it was originally on two pages (this is amending the audit report)
- Figures different between VAGO's copy and the published annual report.
- The Accountable Officer's, chief finance & accounting officer's and member of responsible body's declaration published in the annual report was not the exact copy of what was provided to VAGO (ie. different signatures and wording, dates were handwritten in copy provided to VAGO but typed in the published annual report, dates left off, different officers names between VAGO's copy and the published annual report).
- Disclosure Index omitted
- Responsible Bodies Declaration omitted
- Attestation of Compliance with Australian /New Zealand Risk Management Standard being omitted.
- Incorrect referencing to notes in the published annual report.
- The financial statements were missing headings in the published annual report.
- The footer "This Statement should be read in conjunction with the accompanying notes" was missing from some of the 4 main Statements of the Financial Report.
- The header "Notes to and forming part of the Financial Statements 30 June 200X" was missing from some Note pages within the Financial Report.
- Sentences, words/letters omitted/added in the published annual report.
- Spelling, typing, grammatical and formatting errors found in the published annual report.
- Notes/pages/paragraph printed twice in the published annual report.
- Total for line items in the financial statements did not equal the total in supporting notes.
- Rows in tables were rearranged.
- Data from previous years missing in the published report.
- Using a combination of Australian and American English. The whole report should be in Australian English.
- Notes out of order in the published report.
- Notes missing from the published report that were included in the version signed by VAGO.
- Words from the Annual Reporting Guidelines (commentary) included in the published annual report. i.e. ABC Health Services

- Incorrect formatting resulting in ### to be displayed instead of numbers.
- No separation between the Financial Statements and the rest of the Annual Report, resulting in questions as to what had been audited
- The font size in the annual report is considerably less than size 10.
- Did not use brackets in statements and notes which make information hard to differentiate.
- Headings/data been cut off due to the height of rows being too short.
- Subheadings were incorporated into text which confuse readers.
- Incorrect income band range presented in Responsible Persons Disclosure.
- Using acronyms instead of full name when full word has not previously been spelt out.

**Entities are reminded that the annual report should be published verbatim to what was signed off by VAGO.**