



## Financial reporting timeline/planner

Financial reporting period ending:	/ /	
Lodge Loan, Grants and Donations statement with the ROC (exceeding \$1000) – s.237	/ /	<i>Within 90 days after end of financial year</i>
Prepare financial statements and Operating Report.		
<p>a) A Committee of Management Meeting must consider the financial statements, and if satisfied, pass a resolution declaring the various matters required to be included in the Committee of Management Statement.</p> <p>b) A member of the Committee of Management must sign the Statement which must then be forwarded to the auditor for consideration as part of the General Purpose Financial Report (GPFR).</p>	/ /	<i>As soon as practicable after end of financial year</i>
Auditor's Report prepared and signed and given to the Reporting Unit – s.257	/ /	<p><i>Within a reasonable time of having received the GPFR</i></p> <p><i>(NB: Auditor's report <u>must</u> be dated on or after date of Committee of Management Statement)</i></p>

