





INDEPENDENT AUDITOR'S REPORT

To the Assistant Minister for Rural Health

I have audited the accompanying annual financial statements of Food Standards Australia New Zealand for the year ended 30 June 2016, which comprise:

- Statement by the Accountable Authorities, Chief Executive and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements.

Opinion

In my opinion, the financial statements of Food Standards Australia New Zealand:

- comply with Australian Accounting Standards and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- present fairly the financial position of Food Standards Australia New Zealand as at 30 June 2016 and its financial performance and cash flows for the year then ended.

Director's Responsibility for the Financial Statements

The directors of Food Standards Australia New Zealand are responsible under the *Public Governance, Performance and Accountability Act 2013* for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards and the rules made under that Act and are also responsible for such internal control as the directors determine is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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