

## Appendix 2 – Approvals for Changes to Natural Accounts or Associated Reporting Hierarchies in the Controlled Entities

Use the table below to identify all impacts of the proposed change, and seek approval from all relevant approvers

Impact of change	Approval required from:	
		Plus, other approver in University
Change to Natural Account name only	For all impacts of change: relevant Controlled Entities Head of Finance	n/a
New Natural Account		n/a
Change to Natural Account name <i>and</i> business purpose		n/a
Change to mapping in FA Hierarchy - at level that impact Primary Statements in Group Caseware		Senior Finance Manager, Group Financial Reporting and Fixed Assets
Change to mapping in FA Hierarchy - at level that impacts a row within a Note supporting a Primary Statement in the Group		Senior Finance Manager, Group Financial Reporting and Fixed Assets
Change to mapping in local entity internal reporting hierarchy		n/a
Prior year Caseware impact		Senior Finance Manager, Group Financial Reporting and Fixed Assets
Change to revenue recognition		Senior Finance Manager, Group Financial Reporting and Fixed Assets

Approved: 28 September 2019

Approval Authority: Vice-President Finance and Resources