



Audit New Zealand

REPORT OF THE AUDIT OFFICE

**TO THE READERS OF THE FINANCIAL STATEMENTS OF
HAURAKI DISTRICT COUNCIL
FOR THE YEAR ENDED 30 JUNE 2001**

We have audited the financial statements on pages 11 to 27 and pages 33 to 64. The financial statements provide information about the past financial and service performance of Hauraki District Council and its financial position as at 30 June 2001. This information is stated in accordance with the accounting policies set out on pages 11 to 14.

Responsibilities of the Council

The Local Government Act 1974 requires the Council to prepare financial statements which fairly reflect the financial position of Hauraki District Council as at 30 June 2001 and the results of its operations and cash flows and service performance achievements for the year ended 30 June 2001.

Auditor's responsibilities

Section 25(1)(c) of the Public Finance Act 1977 requires the Audit Office to audit the financial statements presented by the Council. It is the responsibility of the Audit Office to express an independent opinion on the financial statements and to report its opinion to you.

The Controller and Auditor-General has appointed L B Kemble, of Audit New Zealand, to undertake the audit.

Basis of opinion

An audit includes examining, on a test basis, evidence relevant to the amounts and disclosures in the financial statements. It also includes assessing:

Other than in our capacity as auditor acting on behalf of the Controller and Auditor-General, we have no relationship with or interests in Hauraki District Council.

Unqualified opinion

We have obtained all the information and explanations we have required.

In our opinion, the financial statements of Hauraki District Council on pages 11 to 27 and pages 33 to 64:

- ▲ comply with generally accepted accounting practice; and
- ▲ fairly reflect:
 - the financial position as at 30 June 2001;
 - the results of its operations and cash flows for the year ended on that date; and
 - the service performance achievements in relation to the performance targets and other measures adopted for the year ended on that date.

Our audit was completed on 7 November 2001 and our unqualified opinion is expressed as at that date.



L B Kemble
Audit New Zealand
On behalf of the Controller and Auditor-General
Tauranga, New Zealand