



## REPORT OF THE AUDITOR-GENERAL TO THE READERS OF THE FINANCIAL STATEMENTS OF HAURAKI DISTRICT COUNCIL FOR THE YEAR ENDED 30 JUNE 2002

We have audited the financial statements on pages 11 to 29 and 35 to 68. The financial statements provide information about the past financial and service performance of Hauraki District Council and its financial position as at 30 June 2002. 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 in accordance with generally accepted accounting practice in New Zealand that fairly reflect the financial position of Hauraki District Council as at 30 June 2002 and the results of its operations and cash flows and service performance achievements for the year ended on that date.

### **Auditor's Responsibilities**

Section 15 of the Public Audit Act 2001 requires the Auditor-General to audit the financial statements presented by the Council. It is the responsibility of the Auditor-General to express an independent opinion on the financial statements and to report that opinion to you.

The Auditor-General has appointed J R Smaill 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:

- ▲ the significant estimates and judgements made by the Council in the preparation of the financial statements; and
- ▲ whether the accounting policies are appropriate to Hauraki District Council's circumstances, consistently applied and adequately disclosed.

We conducted our audit in accordance with the Auditing Standards published by the Auditor-General, which incorporate the Auditing Standards issued by the Institute of Chartered Accountants of New Zealand. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Other than in our capacity as auditor acting on behalf of the 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 29 and 35 to 68:

- ▲ comply with generally accepted accounting practice in New Zealand; and
- ▲ fairly reflect:
  - Hauraki District Council's financial position as at 30 June 2002;
  - the results of its operations and cash flows for the year ended on that date; and
  - its 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 28 November 2002 and our unqualified opinion is expressed as at that date.



J R Smail  
Audit New Zealand  
On behalf of the Auditor-General  
Auckland, New Zealand

