

## AUDIT REPORT

### TO THE READERS OF CLUTHA DISTRICT COUNCIL AND GROUP'S SUMMARY ANNUAL FINANCIAL STATEMENTS, STATEMENT OF SERVICE PERFORMANCE AND THE OTHER REQUIREMENTS FOR THE YEAR ENDED 30 JUNE 2010

We have audited the summary financial statements, statement of service performance and the other requirements of Schedule 10 of the Local Government Act 2002 as set out in pages 2 to 6.

#### Unqualified opinion

In our opinion:

- the summary financial statements, statement of service performance and the other requirements represent, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the information reported in the summary financial statements, statement of service performance and the other requirements complies with FRS-43: Summary Financial Statements and is consistent with the full financial statements, statement of service performance and the other requirements from which they are derived.

We expressed an unqualified audit opinion, in our report dated 7 October 2010, on:

- the full financial statements;
- the statement of service performance; and
- the Council and group's compliance with the other requirements of Schedule 10 of the Local Government Act 2002 that are applicable to the annual report.

#### Basis of opinion

Our audit was conducted in accordance with the Auditor-General's Auditing Standards, which incorporate the New Zealand Auditing Standards. Other than in our capacity as auditor, we have no relationship with or interests in Clutha District Council or any of its subsidiaries.

#### Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary financial statements, statement of service performance and the other requirements of Schedule 10 of the Local Government Act 2002 and we are responsible for expressing an opinion on those summary financial statements, statement of service performance and the other requirements of Schedule 10 of the Local Government Act 2002. These responsibilities arise from the Local Government Act 2002.



Peter Gulliver  
Deloitte  
On behalf of the Auditor-General  
Dunedin, New Zealand  
7 October 2010

**Matters relating to the electronic presentation of the summary audited financial statements, statement of service performance and the other requirements**

This audit report relates to the summary financial statements, statement of service performance and the other requirements of Clutha District Council for the year ended 30 June 2010 included on the Clutha District Council's website. The Council is responsible for the maintenance and integrity of the Clutha District Council's website. We have not been engaged to report on the integrity of the Clutha District Council's website. We accept no responsibility for any changes that may have occurred to the summary financial statements, statement of service performance and the other requirements since they were initially presented on the website.

The audit report refers only to the summary financial statements, statement of service performance and the other requirements named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the summary financial statements, statement of service performance and the other requirements. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited summary financial statements, statement of service performance and the other requirements as well as the related audit report dated 7 October 2010 to confirm the information included in the audited summary financial statements, statement of service performance and the other requirements presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.