



AUDIT REPORT

**TO THE READERS OF TAUPO DISTRICT COUNCIL'S
SUMMARY ANNUAL REPORT
FOR THE YEAR ENDED 30 JUNE 2005**

We have audited the summary annual report.

Unqualified opinion

In our opinion:

- ▲ the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- ▲ the information reported in the summary financial statements complies with FRS-39: Summary Financial Reports and is consistent with the full financial statements from which it is derived.

We expressed an unqualified audit opinion, in our report dated 25 October 2005, on:

- ▲ the full financial statements; and
- ▲ the Council's compliance with the other requirements of Schedule 10 of the Local Government Act 2002 that apply to the annual report.

Basis of opinion

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

Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report and we are responsible for expressing an opinion on that report. These responsibilities arise from the Local Government Act 2002.

M G Taris
Audit New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand
24 November 2005

Matters relating to the Electronic Presentation of the Audited Summary Financial Statements

This audit report relates to the summary financial statements of Taupo District Council for the year ended 30 June 2005 included on Taupo District Council's website. Taupo District Council is responsible for the maintenance and integrity of Taupo District Council's website. We have not been engaged to report on the integrity of Taupo District Council website. We accept no responsibility for any changes that may have occurred to the summary financial statements since they were initially presented on the website.

The audit report refers only to the summary financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these summary financial statements. If readers of this report are concerned with inherent risks arising from electronic data communication they should refer to the published hard copy of the audited summary financial statements and related audit report dated 24 November 2005 to confirm the information included in the audited summary financial statements presented on this website.

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

