

## AUDIT REPORT

### TO THE READERS OF THE SUMMARY FINANCIAL REPORT OF THE CONTROLLER AND AUDITOR-GENERAL FOR THE YEAR ENDED 30 JUNE 2005

We have audited the summary financial report set out on pages 2 and 3.

#### Unqualified Opinion

In our opinion, the information reported in the summary financial report complies with FRS-39: *Summary Financial Reports* and is consistent with the full financial report from which it is derived and upon which we expressed an unqualified audit opinion in our report dated 30 September 2005.

#### Basis of Opinion

Our audit was conducted in accordance with New Zealand Auditing Standards. We carry out audit assignments on behalf of the Controller and Auditor-General. The level of work from these assignments is no greater than the level of work prior to our appointment as auditor. Other than the audit and these assignments, we have no relationship with or interests in the Controller and Auditor-General.

#### Responsibilities of the Controller and Auditor-General and the Auditor

The Controller and Auditor-General is responsible for preparing the summary financial report and we are responsible for expressing an opinion on that report.

*CST Nexia Audit*

CST Nexia Audit  
Chartered Accountants  
Manukau City, New Zealand  
30 September 2005

#### MATTERS RELATING TO THE ELECTRONIC PRESENTATION OF THE AUDITED FINANCIAL STATEMENTS

This audit report relates to the financial statements of the Controller and Auditor-General for the year ended 30 June 2005 included on the Controller and Auditor-General's web-site. The Controller and Auditor-General is responsible for the maintenance and integrity of the Controller and Auditor-General's web site. We have not been engaged to report on the integrity of the Controller and Auditor-General's web site. We accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the web site. The audit report refers only to the financial statements named above. It does not provide an opinion on any other information, which may have been hyperlinked to/from these financial statements. 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 financial statements and related audit report dated 30 September 2005 to confirm the information included in the audited financial statements presented on this web site. Legislation in New Zealand governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.