

INDEPENDENT AUDIT REPORT TO THE AUSTRALIAN GOVERNMENT DEPARTMENT OF TRANSPORT AND REGIONAL SERVICES

Scope of audit

I have audited the attached Natural Disaster Relief and Recovery Arrangements claim/s (“the claims”) for the financial year ended 30 June 200[X] for [state/territory] comprising the Audited Financial Statement Claim Form and the Expenditure Breakdown Form. The [insert responsible officer position] is responsible for the information contained in the claim.

I have conducted an independent audit of the claims in order to express an opinion on them to the Department of Transport and Regional Services.

The claims have been prepared for the purposes of fulfilling the reporting requirement of the Natural Disaster Relief and Recovery Arrangements Determination. I disclaim any assumption of responsibility for any reliance on this report or on the claims to which it relates to any person other than the Minister for Local Government, Territories and Roads, or for any purpose other than for which it was prepared.

My audit has been conducted in accordance with Australian auditing standards. My procedures included:

- (a) examination, on a test basis, of evidence supporting the amounts and other disclosures in the Claims; and
- (b) examination of whether amounts disclosed in the claims constitute ‘state expenditure’ on ‘eligible measures’ in respect of ‘eligible disasters’ as defined in the Natural Disaster Relief and Recovery Arrangements Determination.

These procedures have been undertaken to form an opinion whether, in all material respects, the claims are presented fairly in accordance with the requirements of the Natural Disaster Relief and Recovery Arrangements Determination.

The audit opinion expressed in this report has been formed on the above basis.

Audit opinion

In my opinion:

- (a) the claim is based on proper accounts and records, and fairly presents the relevant expenditures by [state/territory]; and
- (b) the reported expenditures by [state/territory] are only in respect of ‘eligible measures’ of natural disaster relief and recovery and conform with the Natural Disaster Relief and Recovery Arrangements Determination.

[Name of auditor]

[Position]

[Organisation]

Signature: _____

Date: _____