



AUCKLAND
DISTRICT HEALTH BOARD
Te Toka Tumai

AUDITORS REPORT 2003

Report of the Auditor-General

To the Readers of the Financial Statements of Auckland District Health Board
For the Year ended 30 June 2003

We have audited the financial statements on pages 15 to 49. The financial statements provide information about the past financial and service performance of Auckland District Health Board and group and their financial position as at 30 June 2003. This information is stated in accordance with the accounting policies set out on pages 33 to 36.

Responsibilities of the District Health Board

The New Zealand Public Health and Disability Act 2000 and the Public Finance Act 1989 require the District Health Board to prepare financial statements in accordance with generally accepted accounting practice in New Zealand that fairly reflect the financial position of Auckland District Health Board and group as at 30 June 2003, the results of their operations and cash flows and the service performance achievements for the year ended on that date.

Auditor's Responsibilities

Section 15 of the Public Audit Act 2001, section 43(1) of the Public Finance Act 1989 and section 43 of the New Zealand Public Health and Disability Act 2000 require the Auditor-General to audit the financial statements presented by the District Health Board. It is the responsibility of the Auditor-General to express an independent opinion on the financial statements and report that opinion to you.

The Auditor-General has appointed Gordon Fulton, of Ernst & Young, 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 District Health Board in the preparation of the financial statements; and
- whether the accounting policies are appropriate to Auckland District Health Board and group'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.

Our firm provides consulting and advisory services to the District Health Board.

Unqualified Opinion

We have obtained all the information and explanations we have required.

In our opinion the financial statements of Auckland District Health Board and group on pages 15 to 49:

- comply with generally accepted accounting practice in New Zealand; and
- fairly reflect:
 - Auckland District Health Board and group's financial position as at 30 June 2003;
 - the results of operations and cash flows for the year ended on that date; and
 - the 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 8 October 2003 and our unqualified opinion is expressed as at that date.

Gordon Fulton
Ernst & Young
On behalf of the Auditor-General
Auckland, New Zealand

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This audit report relates to the financial statements of Auckland District Health Board for the year ended 30 June 2003 included on Auckland District Health Board's web site. The Board is responsible for the maintenance and integrity of the Auckland District Health Board 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 8 October 2003 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.