



## **INDEPENDENT AUDIT REPORT**

### **To the Attorney General**

#### **Matters relating to the Electronic Presentation of the Audited Financial Report**

This audit report relates to the financial report of the Human Rights and Equal Opportunity Commission for the year ended 30 June 2003 included on the Human Rights and Equal Opportunity Commission's web site. The Human Rights and Equal Opportunity Commission's President is responsible for the integrity of the Human Rights and Equal Opportunity Commission's web site.

The audit report refers only to the statements named below. It does not provide an opinion on any other information which may have been hyperlinked to/from the audited financial report.

If the users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this web site.

#### **Scope**

I have audited the financial statements of the Human Rights and Equal Opportunity Commission for the year ended 30 June 2003. The financial statements comprise:

- Statement by the President;
- Statements of Financial Performance, Financial Position and Cash Flows;
- Schedules of Contingencies and Commitments; and
- Notes to and forming part of the Financial Statements.

The Human Rights and Equal Opportunity Commission's President is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of the financial statements in order to express an opinion on them to you.

The audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia and statutory requirements so as to present a view which is consistent with my understanding of the Human Rights and Equal Opportunity Commission's financial position, its financial performance and its cash flows.

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

### **Audit Opinion**

In my opinion the financial statements:

- (i) have been prepared in accordance with Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*; and
- (ii) give a true and fair view, in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia and the Finance Minister's Orders, of the financial position of the Human Rights and Equal Opportunity Commission as at 30 June 2003, and its financial performance and cash flows for the year then ended.

Australian National Audit Office



P Hinchey  
Senior Director

Delegate of the Auditor-General

Sydney  
24 September 2003