

19 September 2019

Julian Tan
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Dear Julian

Letter of representation for Summary Annual Report for the year ended 30 June 2019

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the Summary Annual Report of Canterbury Regional Council (the Regional Council) for the year ended 30 June 2019 for the purpose of expressing an opinion about whether the Summary Annual Report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report and complies with PBE FRS 43: *Summary Financial Statements*.

We understand that your examination was conducted in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand). We also understand that your examination was (to the extent that you deemed appropriate) for the objective of providing an independent opinion on the Regional Council's Summary Annual Report.

Responsibilities for the Summary Annual Report

We confirm, to the best of our knowledge and belief:

- we have fulfilled our responsibilities for preparing and presenting the Summary Annual Report as required by the Local Government Act 2002 and PBE FRS 43: *Summary Financial Statements* and, in particular, that:
 - the Summary Annual Report complies with PBE FRS 43: *Summary Financial Statements*;
 - the information contained in the Summary Annual Report is consistent with the full financial statements from which it is derived; and
 - the information contained in the Summary Annual Report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and

- we are unable to provide you with documentation to support the MetroCard revenue-in-advance balance to the amount of \$2,510,546, and we are unable to quantify the financial amount of expired MetroCard values that should be released to the statement of comprehensive revenue and expense.

Publication of the Summary Annual Report and related audit report on a website

The Regional Council accepts that it is responsible for the electronic presentation of the audited Summary Annual Report.

The electronic version of the audited Summary Annual Report and the related audit report presented on the website are the same as the final signed version of the audited Summary Annual Report and audit report.

We have clearly differentiated between audited and unaudited information on the website and understand the risk of potential misrepresentation without appropriate controls.

We have assessed the security controls over audited Summary Annual Report and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.

Where the audit report on the Summary Annual Report is provided on a website, the Summary Annual Report is also provided in full.

Sign-off on these representations

These representations are made at your request, and to supplement information obtained by you from the records of the Regional Council and to confirm information given to you orally.

Yours sincerely



Steve Lowndes
Chair of Council



Bill Bayfield
Chief Executive