

## Independent Auditor's Report

### To the readers of Canterbury Regional Council's summary of the annual report for the year ended 30 June 2022

The summary of the annual report was derived from the annual report of the Canterbury Regional Council (the Regional Council) for the year ended 30 June 2022.

The summary of the annual report comprises the following summary statements on pages 12 to 21 and 26:

- the summary statement of financial position as at 30 June 2022;
- the summaries of the statement of comprehensive income, statement of changes in net assets/equity and statement of cash flows for the year ended 30 June 2022;
- other explanatory information; and
- the statement of service performance.

### Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

### Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

### The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2022 in our auditor's report, dated 19 December 2022.

## **The Council's responsibility for the summary of the annual report**

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*.

## **Auditor's responsibility**

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: *Summary Financial Statements*.

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit of the audited information and we have reported on the annual reporting certificate to the debenture trustee. This engagement is compatible with the independence requirements.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Regional Council.

Yvonne Yang  
Audit New Zealand  
On behalf of the Auditor-General  
Christchurch, New Zealand  
19 December 2022