

## **Matters relating to the electronic presentation of the summary audited financial statements, service provision information and the other requirements**

This audit report relates to the summary financial statements, service provision information and the other requirements of Kaikoura District Council and group for the year ended 30 June 2011 included on the Kaikoura District Council's website. The Council is responsible for the maintenance and integrity of the Kaikoura District Council's website. We have not been engaged to report on the integrity of the Kaikoura District Council's website. We accept no responsibility for any changes that may have occurred to the summary financial statements, service provision information and the other requirements since they were initially presented on the website.

The audit report refers only to the summary financial statements, service provision information and the other requirements named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the summary financial statements, service provision information and the other requirements. 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 summary financial statements, service provision information and the other requirements as well as the related audit report dated 15 November 2011 to confirm the information included in the audited summary financial statements, service provision information and the other requirements presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.