

## INDEPENDENT AUDIT REPORT

### To the Accountable Officer of Department of Health

#### Matters relating to the electronic presentation of the audited financial statements

The audit report relates to the financial statements of the Department of Health for the financial year ended 30 June 2003 included on the Department of Health's web site. The Accountable officer is responsible for the integrity of the Department of Health's web site. The audit report refers only to the financial statements identified below and does not include a review of the integrity of this web site or provide an opinion on any other information which may have been hyperlinked to/from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial statements, available from the Department of Health, to confirm the information included in the audited financial statements presented on this web site.

These matters also relate to the presentation of the audited financial statements in other electronic media including CD Rom.

#### Scope

##### *The financial statements and accountable officer's responsibility*

The financial statements consist of the statement of financial position, statement of financial performance, statement of cash flows, notes to and forming part of the financial statements and certificates given by the Accountable Officer and officer responsible for the financial administration of the Department of Health, for the year ended 30 June 2003.

The accountable officer is responsible for the preparation and true and fair presentation of the financial statements, the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

##### *Audit approach*

As required by law, an independent audit was conducted in accordance with QAO *Auditing Standards* to enable me to provide an independent opinion whether in all material respects the financial statements present fairly, in accordance with the prescribed requirements, including any mandatory financial reporting requirements as approved by the Treasurer for application in Queensland.

##### *Audit procedures included -*

- examining information to provide evidence supporting the amounts and disclosures in the financial statements, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the accountable officer.

#### Independence

The *Financial Administration and Audit Act 1977* promotes the independence of the Auditor-General and QAO authorised auditors.

The Auditor-General is the auditor of all public sector entities and can only be removed by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which powers are to be exercised.

The Auditor-General has for the purposes of conducting an audit, access to all information, documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

#### Audit opinion

In accordance with section 40 of the *Financial Administration and Audit Act 1977* -

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion -
- (i) the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects; and
  - (ii) the Statements have been drawn up so as to present a true and fair view, in accordance with the prescribed accounting standards of the transactions of the Department of Health for the financial year 1 July 2002 to 30 June 2003 and of the financial position as at the end of that year.

L J SCANLAN, FCPA  
Auditor-General of Queensland



Queensland Audit Office  
Brisbane