

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This audit report relates to the financial statements, performance information and the other requirements of Kaipara District Council and group for the year ended 30 June 2008 included on Kaipara District Council's web site. The Kaipara District Council is responsible for the maintenance and integrity of the Kaipara District Council's web site. We accept no responsibility for any changes that may have occurred to the financial statements, performance information and the other requirements since they were initially presented on the web site.

The audit report refers only to the financial statements named above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements. 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 financial statements and related audit report dated 22 October 2008 to confirm the information in the audited financial statements presented on this web site.

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