

































SUMMARY OF AUDIT FINDINGS

As at 20 September 2016







STATUS	REPORTING LEVEL
 Not started	Significant issue
 In progress	Raised for your attention
 Complete	No issue identified

The position reflected in the table below only reflects known and agreed audit results as at 20 September 2016.

AUDIT WORK STATUS		REPORTING LEVEL	ISSUE TO REPORT	ADJUSTMENTS MADE	UNADJUSTED ITEMS	REPRESENTATION REQUIRED
	Journals		No	No	No	No
	Property, plant and equipment		Yes	Yes	Yes	Yes
	Debtors		No	Yes	No	No
	Cash and cash equivalents		No	Yes	No	No
	Creditors		No	Yes	No	No
	Short and long term borrowing		Yes	No	No	No
	Employee benefits		No	No	No	No
	Other expenditure		No	Yes	No	No
	Grant income		No	No	No	No
	Other income		No	Yes	No	No
	Related party transactions		No	No	No	Yes
	Financial instruments		No	No	No	No
	Cash Flow Statement		No	No	No	No
	Whole of Government Accounts	To Be Confirmed	No	No	No	No
	Annual Governance Statement		No	No	No	No

SUMMARY OF AUDIT FINDINGS

As at 14 September 2016

STATUS		REPORTING LEVEL	
	Not started		Significant issue
	In progress		Raised for your attention
	Complete		No issue identified

AUDIT WORK STATUS		REPORTING LEVEL	ISSUE TO REPORT	ADJUSTMENTS MADE	UNADJUSTED ITEMS	REPRESENTATION REQUIRED
	Narrative Report		No	Yes	No	No
	Use of resources		No	No	No	No