

29 September 2016

Ald S Hickey  
Lord Mayor  
Hobart City Council  
Macquarie Street  
**HOBART TAS 7000**

Dear Lord Mayor

### **Hobart City Council – Final Management Letter for the Year Ended 30 June 2016**

The audit of the financial report for Hobart City Council (Council) has been completed in accordance with the agreed financial audit strategy. I have issued my audit report on the financial report, a copy of which is enclosed.

#### **Audit Findings**

Certain matters came to my attention during the audit. These matters will be detailed in a management report which is yet to be finalised.

You will appreciate that my normal audit procedures are designed primarily to enable me to form an opinion on the financial report as a whole and therefore do not necessarily bring to light at each audit all the weaknesses in internal control or accounting practice which a special investigation might do.

I have prepared this letter solely for the use of Council. As you know, this report forms part of a continuing dialogue between the Lord Mayor and the Auditor-General and, therefore, it is not intended to include every matter, whether large or small, that has come to my attention. For this reason I believe that it would be inappropriate for this letter to be made available to third parties and, if such a third party were to obtain a copy without my prior written consent, I would not accept any responsibility for any reliance that they might place on it.

#### **Auditor-General's Report**

Draft commentary for inclusion in the Auditor-General's Report to Parliament scheduled for completion and tabling in mid-November 2016, will be prepared in due course and then forwarded to you for formal comment.

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## Review of the Annual Report

Please will you forward to me a copy of the final draft of Council's annual report for review by my staff prior to its publication. This review will be conducted in accordance with Auditing Standard ASA 720 *The Auditor's Responsibilities Relating to Other Information in Documents Containing Audited Financial Report* to identify any material inconsistencies between the financial report and other information disclosed in the annual report.

Appreciation is expressed for the assistance and co-operation provided to my staff during the course of the audit.

Please note that a copy of this letter together with the audit report will be provided to the Minister for Planning and Local Government, The Hon. P C Gutwein MP in accordance with section 19(2) of the *Audit Act 2008*.

If you have any queries regarding the audit or any other matters, please contact myself or Ms Minyan Qiu on 6173 0900.

Yours sincerely



Rod Whitehead  
**Auditor-General**

Encl.

Copy for:

Mr D Hudson, Chair Audit Panel

Mr N Heath, General Manager