



REPORT OF AUDITOR-GENERAL'S DELEGATE

To the Members of the Parliament of Victoria, responsible Ministers and the Board Members of the Veterinary Practitioners Registration Board of Victoria.

Matters Relating to the Electronic Presentation of the Audited Financial Report

This audit report relates to the financial report of the Veterinary Practitioners Registration Board of Victoria ("the Board") for the financial period ended 30 June 2003 included on the Board's web site. The Board is responsible for the integrity of the Board's web site. I have not been engaged to report on the integrity of the Board's website. The audit report refers only to the statements named below. An opinion is not provided on any other information which may have been hyperlinked to or from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on this web site.

Audit Scope

The accompanying financial report of the Board for the financial period ended 30 June 2003, comprising a statement of financial performance, statement of financial position, statement of cash flows and notes to the financial statements, has been audited by KPMG under the delegated authority provided by the Auditor-General under the *Audit Act 1994*. The Board Members are responsible for the preparation and presentation of the financial report and the information it contains. An independent audit of the financial report has been carried out in order to express an opinion on it to the Members of the Parliament of Victoria, responsible Ministers and the Board Members as required by the *Audit Act 1994*.

The audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. The audit procedures included an examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements in Australia, and the financial reporting requirements of the *Financial Management Act 1994*, so as to present a view which is consistent with my understanding of the Board's financial position, and its financial performance and cash flows.

The audit opinion expressed in this report has been formed on the above basis.





Audit Opinion

In my opinion, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements in Australia, and the financial reporting requirements of the *Financial Management Act 1994*, the financial position of the Veterinary Practitioners Registration Board of Victoria as at 30 June 2003 and its financial performance and cash flows for the period then ended.

A handwritten signature in black ink, reading 'Carmel Mortell'. The signature is written in a cursive style with a large, prominent loop at the end of the name.

MELBOURNE
17 September 2003

Carmel Mortell
Partner
KPMG
Delegate of
J.W. CAMERON
Auditor General