

Auditor's report

Independent Audit Report

To the Minister for Immigration and Multicultural Affairs

Scope

I have audited the financial statements of the Department of Immigration and Multicultural Affairs for the year ended 30 June 1998. The statements comprise:

- Statement by the Chief Executive;
- Agency and Administered statements of;
 - Revenues and Expenses;
 - Assets and Liabilities;
 - Revenues and Expenses by program;
 - Cash Flows;
- Schedule of Commitment;
- Schedule of Contingencies, and
- Notes to and forming part of the Financial Statements.

The Chief Executive is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of the financial statements in order to express an opinion on them to you, the Minister for Immigration and Multicultural Affairs.

The audit has been conducted in accordance with Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements (Urgent Issues Group Consensus Views) and statutory requirements so as to present a view which is consistent with my understanding of the entity's financial position, the results of its operations and its cash flows.

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

Qualification

As indicated in note 2.15 to the financial statements, the Department's asset register cannot be relied upon as a complete and accurate record of Infrastructure, Plant and Equipment. As a result, the amounts for Infrastructure, Plant and Equipment, Write Down of Assets, Net Losses from Sales of Assets and Depreciation have not been able to be reliably determined. Because of this limitation on the scope of my audit, I am unable to form an opinion on the amounts disclosed for Infrastructure, Plant and Equipment in the Agency Assets and Liabilities Statement as at 30 June 1998, and Write Down of Assets, Net Losses from Sales of Assets and Depreciation in Agency Revenues and Expenses Statement for the year ended 30 June 1998.

Qualified Audit Opinion

In my opinion, except for the effects on the financial statements of the matter referred to in the qualification paragraph:

- (i) the financial statements have been prepared in accordance with the Finance Minister's Orders, and
- (ii) the financial statements give a true and fair view, in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and the Finance Minister's Orders, of the financial position of the Department of Immigration and Multicultural Affairs as at 30 June 1998 and the results of its operations and its cash flows for the year then ended.

Australian National Audit Office.



Trevor Burgess
Executive Director

Delegate of the Auditor-General
Canberra
20 October 1998