



Assurance Statement

To the Electoral Commissioner,

Scope

We have reviewed control procedures in relation to the New South Wales Electoral Commission's apportionment model for costs associated with the 2008 local government elections. The Electoral Commissioner is responsible for maintaining an effective internal control structure including control procedures in relation to apportionment model for costs associated with the 2008 local government elections.

We have conducted an independent review to ascertain, in relation to the model to be used for the upcoming state-wide local government elections:

- whether all relevant projects associated with the 2008 local government elections have been captured in the model, and that only relevant projects have been included;
- whether appropriate costs drivers have been used in the model; and
- whether charges are sufficient to recover costs.

Our review has been conducted in accordance with Australian Auditing Standards AUS 802 "The Audit Report on Financial Information Other than a General Purpose Financial Report" and AUS 810 "Special Purpose Reports on the Effectiveness of Control Procedures". A review is limited primarily to inquiries of entity personnel, inspection of evidence and observation of, and enquiry about, the operation of the control procedures for a small number of transactions or events.

Inherent Limitations

Because of the inherent limitations of any internal control structure it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that we have reviewed operate, has not been reviewed and no view is expressed as to its effectiveness.

Our review of the costing model did not include an audit of all of the data used in the model, and tests performed were on a sample basis. Also, a review does not provide all the evidence that would be required in an audit, thus the level of assurance provided is less than given in an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Statement

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the apportionment model for costs associated with the 2008 local government elections has not fulfilled the criteria referred to above.

Don Walter
Executive Director
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Sydney, NSW
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