



## **INDEPENDENT AUDITOR'S REPORT**

### **To the Members of the Central Islands Provincial Assembly**

#### **Report on the Financial Report**

I was engaged to audit the accompanying financial statements of the Central Islands Provincial Government, which comprise the Statement of Receipts and Payments for the year ended 31 March 2014, and a summary of significant accounting policies and other explanatory notes.

#### **Provincial Government and Management's Responsibility for the Financial Statements**

The Central Islands Provincial Government and management are responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards under the Cash Basis of Accounting (IPSAS Cash), and for such internal control as management determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

#### **Auditors' Responsibility**

My responsibility is to express an opinion on the financial statements based on conducting the audit in accordance with International Standards on Auditing. Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I was not able to complete an audit in accordance with the Auditing Standards.

#### **Basis for Disclaimer of Opinion**

The disclaimer of opinion is attributed to the continued failure in the system of recording and controlling accounting transactions and insufficient audit evidence to support transactions and accounts. I was unable to confirm or verify by alternative means the balances and disclosures with respect to the financial statements.

As a result of these matters I could not determine whether any adjustments might have been found necessary in respect of the receipts, disbursements, assets and liabilities in the financial statements.

#### **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements of the Central Islands Provincial Government for the financial year ended 31 March 2014.

Robert Cohen  
Acting Auditor-General

Office of the Auditor-General  
Solomon Islands

16 March 2015