

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE
COUNCIL OF AUSTRALASIAN TRIBUNALS**

Scope

I have audited the attached special purpose financial report of the Council of Australasian Tribunals for the six months ended 31 December 2006, comprising the Income and Expenditure Statement and the Balance Sheet. The executive committee is responsible for the preparation and presentation of the financial report and the information contained therein, and has determined that the basis of accounting used and described in Note 1 to the financial statements is appropriate to the needs of the members. I have conducted an independent audit of the financial report in order to express an opinion on it to the members. No opinion is expressed as to whether the basis of accounting used is appropriate to the needs of the members.

The special purpose financial report has been prepared for distribution to the members of the council for the purpose of fulfilling the executive committee's accountability requirements. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates, to any person other than the members, or of any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of 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 the accounting policies adopted.

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

Audit opinion

In my opinion, the financial report of the Council of Australasian Tribunals presents fairly the assets and liabilities at 31 December 2006 and the income and expenditure of the council for the six months then ended in accordance with the basis of accounting described in Note 1 to the financial statements.

G P Straayer
Chartered Accountant

Brisbane